NOV 1949
G-4218-N
MSS6.11

1836-1843

NOV 29 1949
G-4218 N

56-24

New Bedford April 1836

49	Sperm Stock My Half Dr. to Bills Payable		
62	For my note to James Arnold dated 3mo. 30 payable 4mo. 19-1836	1,000 —	
"	do. do. do. 8mo. 19-1836	1,000 —	
"	do. do. do. 12mo. 19-1836	333 63	
"	do. do. do. 11mo. 6-1836	2,247 06	4,580 69
49	Sperm Stock My Half Dr. to Cash Act.		
67	4/1 Paid postage to 3mo. 30		0 60
57	Sundry Acts. Dr. to Lydia Russell		
67	Cash Act.		
	4/1 Received rent for house on water street occupied by Wm. Gordon	75 —	
11	Davis Chase		
	4/1 For rent of Counting room over Howe's bookstore for 6mo.	15 —	90 —
57	Lydia Russell Dr. to Rufus Shaw		
81	For 6mo. wages to 1st Apr. @ $10 —		60 —
67	Cash Act. Dr. to Stage Stock		
27	Received dividend 5mo. 1835		30 —
71	Expense Act. Dr. to Tobey & Ricketson		
10	4/1 For their bill of Groceries for yr. 1835		15 57
9	Sundry Acts. Dr. to Stephen Taber		
	Bills Payable		
O.L. 256	For my note given him dated 3mo. 2-1835 on demand given up for	150 —	
O.L. 276	" " " 8mo. 4-1835 "	200 —	
O.L. 276	" " " 9mo. 3-1835 "	600 —	
O.L. 277	" " " 10mo. 16-1835 "	1600 —	
O.L. 277	" " " 11mo. 1-1835 "	500 —	
77	Interest Act.		
	For Int. on above notes to 4mo. 4-1836	96 45	3,146 45
77	Interest Act. Dr. to Hollock & Grinnell		
15	For 3mo. 22d. Int. on their Act.		6 22
77	Interest Act. Dr. to Sundry Acts.		
30	James R. Grinnell		
	For Bal. Int. on his Act. to 4mo. 13-1836	1 56	
8	Manasseh Kempton		
	For Bal. Int. on his Act. to 4mo. 4-1836	5 53	
7	William Hathaway		
	For Bal. Int. do. do.	14 89	21 98

New Bedford April 1836

	Fol.	Entry			
	5	Hollock & Grinnell Dr. to Bills Payable			
	33	For my note dated 4 mo. 12 @ 4 mo.			338 93
	7	William Hathaways New Act. Dr. to Old Act.			
	7	For bal. Old Act. due 4 mo. 4-1836			250 26
	8	Manasseh Kemptons New Act. Dr. to Old Act.			
	8	For Bal. Old Act. due 4 mo. 4-1836			1,132 13
	26	Sales No. 8 Bbl. of Starch S. G. Bunting Dr. to Sundry Acts.			
	do.	Cash Act.			
		For truckage 50 ct. Storage $3.60		4 10	
	83	Commission Act.			
		For 2½ pr. ct. comm. on $173,58		4 32	
	25	Samuel G. Bunting			
		For Amt. due him 11 mo. 8-1835 as pr. Act. Sales sent him		162 16	170 58
	21	Elisha Hathaway & Co. Dr. to Sperm Stock My Half			
	49	For half net proceeds sales 55 Casks Fall Strd. Oil			
		sent him 11 mo. 1835 due 12 mo. 6-1836			1,983 86
O.L.	256	Bills Payable Dr. to Bills Payable			
	62	Moving note to Robert Tuckerman dated 23 Apr. 1835 on demand for		2200 —	
		Taken up by new note dated 23 Apr. 1836 do			2,200 —
	33	Sundry Act. Dr. to Thomas W. Morgan			
	71	Expense Act.			
		For Amts. pd. by him for 13 tons coal @ $5,25	68,25		
		fees & costs pd. by him for collecting bad debts &c.	4.99	73 24	
	83	Outstanding Debts			
		For sundry bad debts for Oil & Candles sold by him as pr.			
		his Act. Current to July 27. 1836		201 59	
	77	Interest Act.			
		For bal. Int. due him		313 63	588 46
	33	Thomas W. Morgans Old Act. Dr. to New Act.			
	33	For bal. Old Act. due him July 27. 1836			6,648 58
O.L.	199	Sundry Acts. Dr. to Bills Receivable			
	5	Cash Act.			
	433	Received of Jno. H. W. Page final dividend on Manchester			
		& Thompsons note dated 19 Nov. 1833 @ 4 mo. for $300,35.		19 59	
	81	Elephant Oil Act.			
		For bal. above note it having been taken in payment for			
		Elephant Oil sold them & placed to Cr. of E. Oil Act.		88 09	107 68

New Bedford April 1836

.81	**Elephant Oil Acct. Dr. to Interest Acct.**		
.77	4/26 For Bal. Ints due me on Manchester & Thompson's note		24 57
.81	**Sundry Acs. Dr. to Elephant Oil Acct.**		
	For bal. said Acct. being Amt. loss on Manchester & Thompson's note for $300,25 taken in payment for Elephant Oil sold them & placed to Cr. of sales of E Oil see Old Books		
.53	**Wm. R Rotch & Co.**		
	For their proportion loss on above note due 4 mo. 26-1836 . . 44,95		
	" propn. Eber Clark's loss " " do. " do. . . . 12,82		
	" do. J&H Anthony " " " do. " do. . . 3,54	61 31	
.57	**Lydia Russell**		
	For her proportion loss " " do. " do.	10 63	
.84	**Profit & Loss**		
	For my do. " " " do. " do. . . .	40 53	112 46
.77	**Sundry Acs. Dr. to Interest Acct.**		
.1	**Ship Timoleon My Eighth**		
	For Bal. Ints on Acts to 4 mo. 18-1836	596 60	
.1	**Ship Frances My Sixteenth**		
	For Bal. Ints on Act to do.	59 04	
.2	**Ship Brighton My Eighth**		
	For Bal. Ints do.	695 44	
.2	**Ship India My Eighth**		
	For Bal. Ints do. do.	1,145 43	
.3	**Ship Braganza My 3/8**		
	For Bal. Ints do. do.	675 17	
.3	**Ship Cambria My Eighth**		
	For Bal. Ints do. do.	1,005 —	
.4	**Ship Bozimbo My Fourth**		
	For Bal. Ints do. do.	2,611 83	6,788 50
.1	**Ship Timoleon My Eighth New Acct. Dr. to Old Acct.**		
.1	For premium note to Com. Ins. Co. for Ins. on my one eighth Ship & outfits carried to New Acts . . . . 244 —		
	For Bal. Old Acts to 4 mo. 18-1836 2,339,16		2,583 16
.1	**Ship Frances My Sixteenth Old Acts Dr. to New Acts**		
.1	For Bal. Old Acts made up to 4 mo. 18-1836		3,531 57
.2	**Ship Brighton My Eighth New Acts Dr. to Old Act.**		
.2	For premium note to Com. Ins. Co. dated 13 June 1835 for Ins. on my 1/8 Ship & outfits 2d voyage . . . . 271 —		
	For Bal. Old Acts to 4 mo. 18-1836 2,912,54		3,183 54

New Bedford April 1836

3	Ship Cambria My Eighth New Act. Dr. to Old Act.			
3	For Bal. Old Act. due 1 Mar. 18 1836			1,604 66
2	Ship India My Eighth New Act. Dr. to Old Act.			
2	For my note to Com. Ins. Co. for Ins. on my 1/8 Ship & outfits 3d voyage carried to New Act.	226 —		
	For Bal. Old Act. due 1 Mar. 18 1836	3,129 17		3,355 17
3	Ship Braganza My 3/8 New Act. Dr. to Old Act.			
3	For bal. Old Act. due 1 Mar. 18 1836			4,461 78
4	Ship Lorenzo My Fourth New Act. Dr. to Old Act.			
4	For Bal. Old Act. due 1 Mar. 18 1836			14,982 02
45	Bedford Com. Bank Dr. to Sundry Acs.			
57	Lydia Russell			
	4/4 Received dividend on her stock at Com. Ins. Co.	60 —		
	" " do. " " do. at Merchants Bank	30 —		
	" " do. " " do. at Com. Bank	81 —	171 —	
28	Bedford Com. Insurance Stock			
	4/4 Received dividend on my stock in Com. Ins. Co.		195 —	
32	Marine Bank Stock			
	4/4 Received do. " do. in Marine Bank		60 —	
28	Bedford Com. Bank Stock			
	4/4 Received do. do. in Com. Bank		24 —	
07	Cash Account			
	4/6 Deposited		500 —	
85	Cash borrowed & lent			
	4/8 Received Amt. lent Jo. Rotch		100 —	
16	Tobey & Ricketson			
	4/11 Received of them bal. of Act.		13 60	
29	Mechanics Ins. Stock			
	4/13 Received dividend on my stock in Mech. Ins. Co.		80 —	
49	Sperm Stock My Half			
	4/21 Received Amt. from Parker & Son's Act. on C. Books (Books)		45 20	1,018 80
22	Sundry Acs. Dr. to Thomas W. Morgan			
	4/4 For my draft on him @ 4 mos. 4 ps.	500 —		
	4/4 do. " " @ 4 mos.	1,500 —	2,000 —	
45	Bedford Com. Bank			
	For Amts. deposited		1,955 67	
77	Interest Act.			
	For discounts		44 33	2,000 —

New Bedford April 1836

23		Sundry Acs. Dr. to Thomas Whitridge			
	4/7	For my draft on him @ 4 mos. for	500 —		
	4/18	" " do. " " @ 4 mos.	750 —		
	4/28	" " do. " " @ 4 mos.	700 —	1,950 —	
45		Bedford Com. Bank			
		For Amt. deposited		1,906 12	
77		Interest Act.			
		For discount		43 88	1,950 —
		Sundry Acs. Dr. to Bills Payable			
42	4/7	For my note favour Wm. R. Rotch & Co. @ 3 mos. for	1,700 —		
"	4/18	" " do. " do. @ 3 mos. "	1,000 —		
"	4/28	" " do. " do. @ 3 mos. "	1,700 —		
"	4/18	" " do. " R. R. Crocker payable on demand for Amt. which I received of Com. Ins. Co. & gave them security on my 20 Shares Marine Bank Stock	2,000 —	6,400 —	
45		Bedford Com. Bank			
		For Amt. deposited		6,331 80	
77		Interest Act.			
		For discount		68 20	6,400 —
45		Sundry Acs. Dr. to Bedford Com. Bank			
		Bills Payable			
D.L. 277	4/2	Paid note favour Jos. Rotch	600 —		
" 278	4/5	" do. " Stephen Taber	500 —		
" 242	4/7	Paid bal. do. " Mrs. Russell	543,12		
" 278	4/8	Paid note " Hollock & Grinnell	280,03		
" 278	4/9	" do. " Wm. R. Rotch & Co.	1,500 —		
" 277	4/9	" do. " Jos. Rotch	400 —		
" 278	4/19	" do. " Butler & Allen	1,292,88		
" 278	4/30	" do. " Wm. R. Rotch & Co.	2,200 —	7,315 03	
49		Sperm Stock Ky Half			
	4/4	Paid Albert S. Durfee bal. of wages	40 —		
	4/7	" Benj. Durfee on acct. do.	21,75		
	"	" Thos. Jowett do. of do.	75 —		
	4/15	" Thomas Albert on acct. do.	76,60		
	4/19	" Saml. Leonard's bill of salt	13,75		
	"	" James Arnold on acct.	2400 —	2,627 10	
85		Cash borrowed & lent			
	4/4	Lent Jos. Rotch		100 —	
77		Interest Act.			
	4/7	Paid Int. on note to Mrs. Russell	125,22		
	4/26	" do. " do. " Robt. Tuckerman for $2200	132 —	257 22	
81		Rufus Shaw			
	4/11	Paid him bal. of acct.		60 —	10,359 35

New Bedford April 1836

45	Sundry Acs. Dr. to Bedford Com. Bank			
9	Stephen Taber			
	4/11 Paid him bal. of acct		14 15	
33	Land Speculation			
	4/15 Paid for H. Williams draft		1,145 —	
67	Cash Act.			
	4/18 Check to self $40 — 4/30 Check to do. $100 —		140 —	
20	James M. Grinnell			
	4/19 Paid him bal. of acct		14 63	
10	Capt. Daniel Wood			
	4/22 Paid on acct his note at Marine Bank		156 55	
71	Expense Act.			
	4/27 Paid for Ice for 1835	7.70		
	4/2 " G. Brown for 2 loads wood	12.06	19 76	
57	Lydia Russell			
	4/27 Paid for her bill of Ice for 1835		4 50	
45	New Act.			
	For Bal.		93 08	1,587 67
86	Bills Receivable Dr. to Sundry Acs.			
	4/30 For Oliver Crocker's note dated 30 April 1836 @ 4 mos being for my 10 Shares in Mech. Ins. Co. sold him for $1120 — and 4 mos 3 ds Int. added to same		1,142 96	
29	Mechanics Insurance Stock			
	4/30 For this Amt due 4 mo. 30-1836 for my shares in Mech. Ins. Co. sold Oliver Crocker		1,120 —	
77	Interest Act.			
	For 4 mos 3 ds Int. on $1,120 —		22 96	1,142 96
D.II 256	Bills Payable Dr. to Bills Payable			
62	For my note to Stephen Taber dated 21 April 1835 on demand for this Amt; taken up by new note dated 21 April 1836 for same Amt viz.			400 —
23	Thomas Whitridge Dr. to Sperm Stock My Half			
49	For half nett proceeds sales 21 Casks Winter Oil sent him 1 mo. 27-1836 due 6 mo. 8-1836			1,169 94
23	Birckhead & Pearce Dr. to Sperm Stock My Half			
49	For half guarantee comm chgd. in their Acs sales 300 boxes Candles due 6 mo. 10-1836			24 14
67	Cash Act. Dr. to Lydia Russell			
57	5/8 Received of B. & J. Sandford for rent of their store from 3 mo. 11-1835 to 3 mo. 11-1836			55 —

New Bedford May 1836

29	Mechanics Ins. Stock Dr. to Profit & Loss		
54	5/10 For Bal. Act. transfered		200 –
67	Cash Act. Dr. to Sperm Stock My Half		
49	5/14 Received of Saml. Heath Jr. for 1 Bbl. Oil		23 03
18	Sundry Acs. Dr. to Austin Cross		
77	Interest Act.		
	For Int. on Amt. overpaid for Elephant Oil to 5 Mo. 14-1836	2 11	
7	Latham Cross		
	For bal. Act. transfered due 5 Mo. 14-1836	260 51	262 62
18	Austin Cross Dr. to Sperm Stock My Half		
49	For Amt. his Act. on Clerks Books due 5 Mo. 14-1836		296 87
7	Sundry Acs. Dr. to Latham Cross		
82	Commission Act.		
	For 1/8 com. chgd. on outfits Ship Timoleon returned due 5 Mo. 14-1836	64 47	
77	Interest Act.		
	For Int. due him	77	
115	Bedford Com. Bank		
	5/14 Received bal. Act. & deposited	143 86	209 10
256	Bills Payable Dr. to Bills Payable		
62	For my note to Stephen Taber dated 31 May 1835 taken up by new note dated 31 May 1836 on demand		1000 –
	Sundry Acs. Dr. to Bills Payable		
62	5/2 For my note favour Wm. R. Rotch & Co. @ 3 mo. for . 1,600 –		
"	5/5 " " do. " do. @ 3 mo. " . 1,000 –		
"	5/23 " " do. " do. @ 3 mo. " . 3,000 –		
"	5/26 " " do. " do. @ 3 mo. " . 800 –		
"	5/30 " " do. " do. @ 3 mo. " . 800 –	7,200 –	
115	Bedford Com. Bank		
	For Amt. deposited	7,073 40	
77	Interest Act.		
	For discount	126 60	7,200 –
29	Ship Frances Dr. to Ship Timoleon		
43	For 317 Bbls. 2½ Gal. Casks @ $1.30 pr. Bbl. 6 mo. from 5 Mo. 15		412 20
3	Ship Cambria My Eighth Dr. to Premium Notes		
89	6/2 For my note to Com. Ins. Co. for Ins. on my 1/8 Ship & outfits		94 75

New Bedford May 1836

86	Sundry Acs. Dr. to Bills Receivable			
	5/5 For Oliver Crocker's note dated Jan. 30 @ 4 mo. for . . .		1,142 96	
115	Bedford Com. Bank			
	For Amt. deposited . . .		1,120 48	
77	Interest Act.			
	For discount . . .		22 48	1,142 96
22	Sundry Acs. Dr. to Thomas W Morgan			
	5/19 For my drafts on him @ 4 mo. for	1,000 —		
	5/23 " " do. " " @ 4 mo. " . . .	750 —	1,750 —	
115	Bedford Com. Bank			
	For Amt. deposited . . .		1,710 87	
77	Interest Act.			
	For discount . . .		39 13	1,750 —
23	Sundry Acs. Dr. to Thomas Whitridge			
	5/9 For my drafts on him @ 4 mo. for . . .	1200 —		
	5/16 " " do. " " @ 4 mo. " . . .	700 —		
	5/12 " " do. " " @ 4 mo. " . . .	1,000 —		
	5/19 " " do. " " @ 4 mo. "	1000 —		
	5/30 " " do. " " @ 4 mo. " . . .	1500 —	5,400 —	
115	Bedford Com. Bank			
	For Amt. deposited . . .		5,278 95	
77	Interest Act.			
	For discount . . .		121 05	5,400 —
115	Bedford Com. Bank Dr. to Sundry Acs.			
31	Wm. W Swain			
	5/11 Received of him to be fors to agent St. Bt. Massachusetts		300 —	
49	Sperm Stock My Half			
	5/20 Received Amt. Sent W Heath's acs. & deposited . . .		47 42	
85	Cash Borrowed & Lent			
	5/21 Received of Wm. Rotch Amt. Lent him 16 inst. . . .	100 —		
	5/27 do. " Davis Chase " " " 26 inst. . . .	50 —	150 —	
15	New Act.			
	For check not presented last mo. . . .		15 25	512 67
24	Sundry Acs. Dr. to Robinson Brown & Co.			
	5/26 For my drafts on them @ 4 mo. for . . .		500 —	
115	Bedford Com. Bank			
	For Amt. deposited . . .		489 75	
77	Interest Act.			
	For discount . . .		10 25	500 —

New Bedford May 1856

	115		Sundry Acs. Dr. to Bedford Com. Bank			
	15		Philip Hannon Sr.			
		5/3	Paid him bal. of acct.		52 25	
	77		Interest Act.			
		5/3	Paid 1 yrs. Int. on note to Stephen Tabor for $400		24 —	
	119		Sperm Stock My Half			
		5/3	Paid Thos. Fourth bal. of acct.	57,17		
		5/11	" Benj. Dudge on acct.	50 —	107 17	
	26		Benj. F. Howland			
		5/13	Paid him bal. of act.		46 52	
	85		Cash Borrowed & Lent			
		5/16	Lent Wm. Rotch	100 —		
		5/22	do. David Cheale	50 —	150 —	
	71		Expense Act.			
		5/27	Paid Pew Tax from Jan. 1-1856 to Jan. 1-1857		15 25	
	10		Daniel Wood			
		5/28	Paid him on acct.	50 —		
		5/30	" " " do.	50 —	100 —	
	67		Cash Act.			
		5/28	Check to self		20 —	
			Bills Payable			
II	278	5/4	Paid note favour Wm. H. Anthony	515 —		
	277	"	" do. " A. H. Seabury	2,177,14		
	278	5/6	" do. " Wm. R. Rotch & Co.	1,200 —		
	278	5/7	" do. " Wm. Tallman	454,55		
	277	5/16	" do. " J. Richmond & Co.	345,86		
	278	"	" do. " E. L. Goddard	316 —		
	278	5/19	" do. " Wm. H. Anthony	1,500 —		
	278	5/21	" do. " A. H. Campbell	963,50		
	278	5/23	" do. " Shapman & Downey	300 —		
	278	5/25	" do. " Wm. R. Rotch & Co.	3,000 —		
	278	5/26	" do " Jona. Russell	281,99		
	278	5/28	" do. " Wm. R. Rotch & Co.	1,000 —		
	277	5/10	" Wm. Weymouth order Seamen in Ship Tamerlan	100 —		
	277	"	" Jas. C. Hill do. " " do.	100 —		
	277	"	" Nelson Davis do. " " do.	115,05		
	277	"	" Wm. H. Robinson do. do.	130,05		
	277	5/12	" Harrison Doty do. " " do.	100 —		
	277	"	" Thos. Walker do. " " do.	100 —		
	277	5/13	" Peter Mc Dannan do " " do.	120 —		
	278	"	" Paul D. Lewis do " " do.	101,10		
	278	"	" Robt. Haigha do. " " do.	104,60		
	277	"	" De Graff Griffen do. " " do	100,59		
	277	"	" Jas. Hallen do " " do.	100,53		
	278	"	" Alex. Finlay do. " " do.	100,57	13,255 71	13,798 93

New Bedford May 1836.

	45		Sundry Acs. Dr. to Bedford Com. Bank			
			Bills Payable			
Dr.	278	5/13	Paid Wm. W. Perry's order Seaman in Ship Timoleon	104.25		
"	277	5/14	" D. T. Peckham " do " do.	150 —		
"	277	5/15	" Humphrey Atherton " do. " do.	100 —		
"	278	"	" W. George " do. " do.	50 —		
"	277	5/16	" Saml. Thomas " do. do.	100 —		
"	277	5/25	" D. T. Peckham " do. " do.	58.17	562 42	
	45		New Act.			
			For Bal. last mo.		2,061 71	2,624 13
	49		Sperm Stock My Half Dr. to Cash Act.			
	67	6/1	Paid postage from 4 mo. 20 to 5 mo. 20			4 67
	29		Ship Frances Dr. to Sperm Stock My Half			
	49		For Bal. her Act. on C. Cook's Books transferred due 11 mo. 15-1836			302 60
	53		William R. Rotch & Co. Dr. to Ship Frances			
	29		For Bal. her Act. due 11 mo. 15-1836			714 80
	43		Ship Timoleon Dr. to Bills Payable			
	62		For my note dated 6 mo. 13-1836 @ 4 mo. fav. T. & A. R. Nye			
			for their bill of a chronometer			295 80
	53		William R. Rotch & Co. Dr. to Bills Payable			
	62		For my note dated 6 mo. 13 @ 4 mo. on a/c Ship Frances outfits			1000 —
			Sundry Acs. Dr. to Bills Payable			
	62	9/2	For my note fav. Wm. R. Rotch & Co. @ 3 mo. for	800 —		
	62	9/6	" " do. " do. @ 3 mo. "	1,200 —		
	62	9/13	" " do. " do. @ 3 mo. "	2,500 —		
	62	9/16	" do. " do. @ 3 mo. "	2,200 —	6,700 —	
	45		Bedford Com. Bank			
			For amts. deposited		6,596 15	
	77		Interest Act.			
			For discount		103.85	6,700 —
	22		Sundry Acs. Dr. to Thomas W. Morgan			
		9/15	For my draft on him @ 4 mo.	1000 —		
		9/16	" do. " @ 4 mo.	1000 —	2,000 —	
	45		Bedford Com. Bank			
			For amts. deposited		1955 66	
	77		Interest Act.			
			For discount		44 34	2,000 —

New Bedford June 1836

	Fol.	Date	Particulars			
	45		Bedford Com. Bank Dr. to Cash Borrowed & Lent			
	85	6/4	Received Amt. lent A. H. Seabury			600 –
	45		Sundry Acct. Dr. to Bedford Com. Bank			
			Bills Payable			
Ott	278	6/1	Paid note favour Wm. R. Rotch & Co.	1000 –		
"	278	6/4	" do. " Jo. Rotch	871.91		
"	228	6/6	" do. " Antone Jose	400 –		
"	279	6/6	" do. " Wm. R. Rotch & Co.	1600 –		
"	278	6/13	" do. " Jo. Rotch	871.91		
"	279	6/13	" do. " Wm. R. Rotch & Co.	2400 –		
"	276	6/16	" on acct. note fav. Eben. Smith Jr. for $500 –	90 –		
"	276	6/16	" note fav. A & W. Wood	125 –		
	62	6/18	" do. " Wm. R. Rotch & Co.	1,000 –		
Ott	279	6/18	" do. " do.	1,700 –	10,058.82	
	77		Interest Acct.			
		6/1	Paid 1 yr. Int. on note to Stephen Taber for $1,000 –	60 –		
		6/6	" Int. on note to Antone Jose for $400 –	48.87	108.87	
	67		Cash Acct.			
		6/4	Check to self	30 –		
		6/15	" " do.	30 –	60 –	
	49		Sperm Stock My Half			
		6/4	Paid Tho. Albert on acct.		30 –	
	16		Elihu Wood & Co.			
		6/6	Paid them bal. of acct.		57.44	
	85		Cash Borrowed & Lent			
		6/3	Lent A. H. Seabury		600 –	10,915.13
	67		Sundry Act. Dr. to Cash Acct.			
	49		Sperm Stock My Half			
		4/25	Paid postage from 3 mo. 20 to 4 mo. 20		3.86	
	113		Ship Timoleon			
		6/5	Paid Jno. Bailey for rating chronometer		5 –	
	26		Richard Williams Jr.			
		6/20	For Bal. Cash Acct.		36.65	45.51
	67		Cash Acct. Dr. to Sperm Stock My Half			
	49	6/20	Received of Wm. H. Stowell bal. 1st Christn. Church acct.			1.42
	71		Expense Acct. Dr. to Richard Williams Jr.			
	26	6/20	For his services to date			230.59
	26		Richard Williams Jr. Dr. to Bedford Com. Bank			
	45	6/20	Paid him bal. of acct.			20 –

New Bedford June 1836

67 49	Cash Drs to Sperm. Stock my half 6/10 Recd of Wm Whitridge pr bal. his act on Oil works books		5 22
43 62	Ship Timoleon Drs to Bills Payable For my note to W H Stowell dated 4 mo 16 at 6 mos For his bill of 30 pieces Ravens duck at $7 - 6 mos interest added, omitted in the act of outfits		216 30
49 62	Sperm. Stock my half Drs to Bills Payable For my note to Marsena Washburn dated 28th June at 4 mos on act Candle boxes - due 10/28		200 "
86 49	Bills Receivable Drs to Sperm. Stock my half For J. H Bartletts note dated 6 mo 22 at 4 months due 10 mo 25 - taken by me		600 "
35 62	Ship Orozimbo Drs to Bills Payable 6/27 For my acceptance Capt Lewis Adams draft dated at Valparaiso at 20 days sight due 7/20		1667 "
	July		
62	Sundry Acts Drs to Bills Payable		
12	James Durfee Junr For my note dated 1st July at 4 mos for bal. of act		294 07
11	Butler & Allen For my note dated 1st July at 4 mos bal. of act		1032 78
35 67	Ship Orozimbo Drs to Cash 7/7 pd entering at Custom house		3 37
67 30	Cash Drs to Stock in Steam Boat Boston Receivd dividend declared in June		70 "
43 62	Ship Timoleon Drs to Bills Payable For my note to W. H. Stowell dated 18 May at 6 months for For bill of 65 pieces heavy duck at $15.25, bot 9 mo 18 1835 at 6 mos Cr. 8 mos interest added - omitted in the act of outfits		1030 90
45	Sundry Acts Drs to Bedford Coml Bank Bills Payable		
OL 279	6/20 pd note favr W R Rotch & Co	3500 "	
OL 278	6/21 " Peter Brothersons order to Chas Ricketson	100 "	
OL 279	6/27 " note favr W R Rotch & Co	2000 "	5600 "

New Bedford July 1835

45	Sundry Act Dr to Bedford Coml Bank		
47	Sperm Stock my half		
	6/20 pd Pardon Tabers bill of Candle paper		18 75
67	Cash Account		
	6/21 Check for self	40 "	
	6/17 ditto	25 "	65 "
10	Daniel Wood		
	6/22 pd on act his note for $600 at Marine Bank		204 20
57	Lydia Russell		
	6/8 pd her		30 "
71	Expense Act		
	6/18 pd daughter Elizabeths school bill		141 67
45	New Account		
	For bal. in the Bank 1st June		887 92
			1347 54
62	Sundry Act Dr to Bills Payable		
	6/20 For my note favr W R Rotch & Co at 3 mos	3000 "	
45	Bedford Coml Bank		
	For net proceeds Sd Note discounted	2953 50	
77	Interest Act		
	For discount on Sd Note	46 50	3000 "
22	Sundry Act Dr to Thomas W Morgan		
	6/20 For my draft on him at 4 months	1200 "	
45	Bedford Coml Bank		
	For net proceeds Sd draft discounted	1173 40	
77	Interest Act		
	For discount on Sd draft	26 60	1200 "
62	Sundry Act Dr to Bills Payable		
	6/27 For my note favr W R Rotch & Co at 3 mos	2000 "	
45	Bedford Coml Bank		
	For net proceeds Sd Note discounted	1969 "	
77	Interest Act		
	For discount on Sd Note	31	2000 "
86	Sundry Act Dr to Bills Receivable		
	6/30 For J. H. Bartletts Note dated 6 mo 22 at 4 mos	600 "	
45	Bedford Coml Bank		
	For net proceeds Sd Note discounted	588 50	
77	Interest Act		
	For discount on Sd Note	11 50	600 "
53	W. R. Rotch & Co. Dr to Bills Payable		
62	For my Note Dated 7 mo 19 at 4 mo mo payable J. Arnold		1500 —

New Bedford July 1836 –

	Folio	Particulars	Amount	Total
	35	Ship Orozimbo Dr to Cash Account		
	67	pd Joseph Howland keeping Ship . . . 7 mo 15	3 –	
		George Hicks . . . Ditto	5 –	
		T. G. Eliot for certificate of runaway Seaman .	6 50	14 50
	62	Sundry Accounts Dr to Bills Payable –		
	90	Joseph Rotch		
		For my Note Dated 7 mo 25 at 4 mo on account for . .	1.000 –	
	11	Davis Chase		
		For my Note Dated 8 mo 3 d at 4 mo on account for .	500 –	
	53	W. R. Rotch & Co		
		For my Note Dated 8 mo 6 at 3 mo on a/c J. Arnold	1.000 –	2.500 –
OL	276	Bills Payable Dr to Bills Payable –		
	62	For my Note to Stephen Taber dated 7 mo 25. 1835 – taken up by giving a New Note dated 7 mo 25. 1836 at 4 mo for Same Amount		1.400 –
	53	Sundry Accounts Dr to W. R. Rotch & Co		
WL	141	Ponsonby B. Marshall –		
		For bal of his voyage in Ship Orozimbo pd by them 7 mo 27	1.196 80	
	86	Bills Receivable		
		For their Note Dated 8 mo 8 at 3 mo on account for .	1.200 –	2.396 80
	81	Cargo of Ship Orozimbo Dr to Sundry Accounts		
	35	Ship Orozimbo –		
		For pilotage, labor, watching Oil & coopering	168 18	
	92	Eli Haskell		
		For Guaging Oil .	46 43	
	91	Central Wharf –		
		For Wharfage, exclusive of my priviledge .	57 52	
	34	Priviledge in Central Wharf		
		For 44 Wharfage less the crews share .	12 12	
	82	Commission Account		
		For Commission on amt of Cargo $64.751.76 at 1 pr ct .	647 51	931 76
		To the following Officers & Crew for their Shares of the Cargo as per settlement in Whaleman's Ledger No 1 – viz –		
WL	140	Lewis Adams	3.545 55	
	.	Silas Brownell	2.127 33	
	141	William Hathaway Jun	1.276 40	
	.	Ponsonby B. Marshall –	1.276 40	
	142	James Hamilton	750 82	
	.	George W. Blackmon	618 95	
	143	Bryan Clancy	638 20	
		Amount carried up	10233 65	

New Bedford July 1836

61	Cargo Ship Orozimbo Dr to Sundry Accounts		
	For amount brought up	10.233 65	931 76
143	Noah Hathaway Junr	635 20	
147	Addison Adams	292 09	
144	Justin S. Stoddard	951 84	
.	Robert M. Hathaway	455 85	
146	Henry Purdie	125 29	
.	Charles Jefferson	412 63	
147	John Freeman	311 50	
148	Webster Morgan	109 96	
.	Charles S. Cruger	309 47	
149	Benjm R. Cutting	96 21	
.	Charles Maguire	96 21	
150	Franklin Williard	233 67	
151	John Richardson	96 21	
150	Charles Eggleto	1 37	
151	Seth Wyatt	96 21	
152	Thomas Frost	233 67	
.	George W. Leonard	233 67	
153	Dexter Davis	96 21	
.	David Fleming	233 67	
155	Ralph V. Whiting	255 28	
154	Manuel Gracia	233 67	
.	Joseph Vincent	233 67	
145	James Leonard	333 81	
155	Michael Delany	247 58	
145	George Hinton	1 83	
156	Manuel A. Vindest	131 95	
.	Joseph Canacka	109 96	
.	Thomas Canacka	164 94	
.	John Canacka	164 94	
.	Jack Canacka	109 96	
157	John Coffin	164 94	
.	William Canacka	164 94	
.	Timothy Canacka	164 94	
.	Peter Canacka	164 94	
.	Andrew Stockbridge	109 96	
139	Henry Grant	109 96	
.	Samuel Webster	109 96	
.	Thomas Maran	109 96	
.	James McNee	117 81	
142	John Attaway	82 47	
		18578 11	
35	Ship Orozimbo		
	For Sundry Seamen pd by Capt Adams hired during the voyage who did not return in Ship	1256 16	19834 27
	Carried over		20766 03

New Bedford July 1836

Folio	Account	Date	Amount	Total
61	Cargo Ship Orozimbo Dr to Sundry Accounts			
	For amount brought over			20.766 0[illegible]
53	W. R. Rotch & Co.			
	For half balance of voyage		21.992 86	
4	Ship Orozimbo my Fourth			
	For 1/4 balance of voyage		10.996 43	
90	Joseph Rotch			
	For 1/8 balance of voyage		5.498 22	
93	Willcox & Richmond			
	For 1/8 balance of voyage		5.498 22	43.985 7[illegible]
				64.751 7[illegible]
62	Sundry Accounts Dr to Notes Payable			
	For my Note fav W. R. Rotch & Co. 7mo 7th at 3 mo.		1.500 —	
	D° Ditto 7 . 18 . 3 mo.		1.000 —	
	D° Ditto 7 . 21 . 3 mo.		2.500 —	
	D° Ditto 7 . 25 . 3 mo.		2.000 —	
	D° Ditto 7 . 28 . 3 mo.		1.400 —	8.400 —
45	Bedford Com^l Bank			
	For proceeds of Notes		8.269 80	
77	Interest Account			
	For Discount on Note		130 20	8.400 —
22	Sundry Accounts Dr to Thomas W. Morgan			
	For my Draft 7m 7 at 4 mo fav W. R. Rotch & Co for		1.500 —	
45	Bedford Com^l Bank			
	For proceeds of Draft		1.466 75	
77	Interest Account			
	For Discount on Draft		33 25	1.500 —
23	Sundry Accounts Dr to Thomas Whitridge			
	For my Draft 7m 11 at 4 mo fav W. R. Rotch & Co. for		1.200 —	
45	Bedford Com^l Bank			
	For proceeds of Draft		1.173 —	
77	Interest Account			
	For Discount on Draft		27 —	1.200 —
45	Bedford Com^l Bank Dr to Sundry Accounts			
53	W. R. Rotch & Co.			
	received of them on account	7 m. 19	800 —	
	D° D° D°	26	1.000 —	
	D° D° D°	30	300 —	2.100 —
93	Willcox & Richmond			
	received of them on account	21		200 —
				2.300 —
45	Bedford Com^l Bank Old a/c Dr to New Account			
45	For check to R. & Whiting not presented			

New Bedford July 1836

45	Sundry Accounts Dr to Bedford Com^l Bank			
279	Notes Payable			
	pd Note favr W. R. Rotch & Co.	7 m. 2	600 —	
278	D^o to J. Richmond & Co.		181 28	
	D^o William Eddy	8	714 42	
62	D^o favr W. R. Rotch & Co.	9	1.700 —	
278	D^o to Willcox & Richmond		439 72	
	J. T. Peckhams order favr Noah Clark	13	44 41	
	Note to Thomas Kempton	19	388 94	
62	Capt Lewis Adams Draft	20	1.667 —	
62	Note favr W. R. Rotch & Co.	21	1.000 —	
	D^o Ditto	31	1.700 —	8435 77
49	Sperm Stock my 1/2			
	pd David Crocker on a/c labour	2	15 50	
	Joel Albert D^o		16 —	
	Ey Perry for wood	7	6 41	
	Thomas Albert balance of wages	9	40 52	
	Thomas Sowel on a/c D^o	13	50 —	
	Benj^m Durfee D^o	23	50 —	
	J. Howland Jr & Co. bill of Paper	25	129 15	307 58
143	Bryan Clancey			
	check on a/c	7	40 —	
	D^o for bal of voyage in Ship Orozimbo	22	495 96	535 96
144	Robert M. Hathaway			
	check on a/c	7	25 —	
	D^o for bal of voyage Ditto	25	201 33	226 33
144	Justin S. Stoddard			
	check on a/c	13	50 —	
	D^o for bal of voyage Ditto	25	703 45	753 45
139	James McKie			
	check for bal of D^o Ditto	22		80 58
141	William Hathaway			
	check on a/c	22	50 —	
	D^o for bal of D^o Ditto	25	1.005 27	1055 27
143	Noah Hathaway			
	check for bal of D^o Ditto	25		513 55
155	Ralph V. Whiting			
	check for bal of D^o Ditto	23		212 93
142	James Hamilton			
	check for bal of D^o Ditto			407 44
35	Ship Orozimbo			
	pd piloting in from Sea	7	34 —	
	Moses Howland bal of wages	8	30 03	
	Augustus Hayes D^o		40 38	
	Nathan Greene D^o		40 83	
	Carried over		145 24	12.528 86

New Bedford July 1836 –

.45	Sundry accounts Dr. to Bedford Com^l Bank				
	For amount brought over				12.528
.35	Ship Orozimbo				
	For amount brought over			145 24	
	For pd David Adams bal. of wages		7m. 8	41 15	
	Charles Chase	D°		16 93	
	G McDougle	D°		42 66	
	Benjn Seymour	D°		24 54	
	Jno Palmer	D°		73 40	
	James Campbell	D°		31 89	
	Henry Hopkins	D°		26 49	
	William Osborn	D°		18 55	
	Jacob Willis	D°		60 08	
	Charles Munroe	D°		40 53	
	George Smith	D°		16 07	
	Peter Campbell	D°		24 68	
	Peter Gunn	D°		22 36	
	Antone Francis	D°		6 78	
	George Canucker	D°		11 22	
	Giles Slocum on a/c discharging Ship		16	50 –	
	Ditto	Ditto	26	50 –	702 5
.77	Interest Account				
	pd Butler & Allen bal. of Interest		16	38 72	
	Interest on note to Stephen Taber		26	84 –	122 7
.67	Cash account				
	check pay Self		1	30 –	
	D° D°		15	40 –	
	D° D°		28	100 –	170 –
.57	Lydia Russell				
	check for		27		30 –
.13	Chapman & Ponney				
	check on a/c		23		100 –
02 .13	Real Estate				
	pd W. Rotch Junr bill of wall		15		95
.71	Expense account				
	pd M. Paine for a pair of hoses			2 90 –	
	J. Watkins bill of Oats & Shorts		21	27 40	317 4
.25	Williard Seais				
	check for bal. of a/c		22		51 6
.19	William C. Taber				
	check for bal. of a/c		18		287
.45	New Account				
	For Balance				248 9
					14.310 4
64	Lewis Adams Dr. to Ship Orozimbo				
.35	For bal. his a/c Disbursements for voyage				708

New Bedford July 1836

94	Sundry Accounts Dr. to Lucas Adams		
L. 141	William Hathaway. For amt. of Slop bill	65 86	
149	Benjn. R. Cutting	18 21	
142	James Hamilton	89 08	
144	Justin T. Stoddard	80 29	
142	Geo. W. Blackamore	125 26	
146	Charles Jefferson	83 26	
143	Bryan Clancey	28 15	
.	Noah Hathaway	23 56	
147	Addison Adams	60 94	
144	R. M. Hathaway	60 17	
148	Charles F. Munger	48 19	
150	Franklin Williard	25 67	
155	Michael Delany	43 58	
152	Thomas Frost	25 67	
152	Geo. W. Leonard	25 67	
153	David Flemming	29 05	
155	Ralph V. Whiting	23 35	
145	James Leonard	25 73	
147	John Freeman	87 64	
156	Manuel A. Vindest	45 30	
141	Ponsonby B. Marshall	23 27	
156	Joseph Canaka	51 25	
.	Thomas Canaka	65 15	
.	John Canaka	65 00	
.	Jack Canaka	54 89	
157	John Coffin	76 47	
.	William Canaka	82 87	
.	Timothy Canaka	81 84	
.	Peter Canaka	62 26	
.	Andrew Stockbridge	19 79	
142	John Attaway	28 78	
139	Henry Grant	26 20	
.	Samuel Webster	19 43	
.	Thomas Moran	20 38	
.	James Mc Nie	33 23	1.725 94
65	Sundry Accounts Dr. to Cargo Ship Diumbo		
93	Willcox & Richmond		
	For 2186 7/12 gls Head		
	4063 Body 6.249 7/12 gls Sperm Oil at 88 per gal	5.499 56	
90	Joseph Rotch		
	For 2185 7/12 gls Head		
	4059 7/12 Body 6245 gls Ditto 88	5495 60	
	Carried over	10.995 16	

New Bedford July 1836

61	Sundry Accounts Dr. to Cargo Ship Orozimbo		
	For amount brought over	10.995 16	
53	W. R. Rotch & Co.		
	For 8.747 Gls Head		
	16.245. Body 24.992 Gls Sperm Oil at 88¢ pr gal.	21.992 96	
4	Ship Orozimbo my Fourth		
	For 4.373 Gls Head		
	8.123. Body 12.496 Gls Ditto 88¢	10.996 48	
WL 140	Lewis Adams		
	For 1.409½ Gls Head		
	2.617. Body 4.026½ Gls Ditto 88¢	3.543 32	
140	Silas Brownell		
	For 846 Gls Head		
	1.572 Body 2.418 Gls Ditto 88¢	2.127 84	
94	Sperm Oil Speculation		
	For 5.919 Gls Head		
	10.781. Body 16.700 Gls. Ditto 88¢	14.696 —	
35	Ship Orozimbo		
	For Oil sold by Capt Adams during the voyage to recruit Ship	400 —	64.751 7[illegible]
35	Ship Orozimbo Dr. to Lewis Adams		
94	For amount wages pd by him to Sundry men During voyage		686 8[illegible]
35	Sundry Accounts Dr. to Ship Orozimbo		
	For amt received of Officers and crew for Fitting and Discharging Ship Medicine chest Outfits and amt forfeited by Desertion		
WL 139	Henry Grant For balance of a/c	83 76	
	Samuel Webster Do	90 53	
	James McNee Do	4 —	
	Thomas Moran Do	89 58	
140	Silas Brownell Do	23 —	
141	William Hathaway Do	192 74	
	P. B. Marshall Do	56 33	
142	James Hamilton Do	254 30	
	G. W. Blackmer Do	493 69	
	John Ottaway Do	53 69	
143	Bryan Clancey Do	74 19	
	Noah Hathaway Do	99 59	
144	Justin S. Stoddard Do	148 —	
	R. M. Hathaway Do	169 45	
145	James Leonard Do	306 07	
	George Hinton Do	1 83	
	Carried up	2.140 75	

New Bedford July 1836

Folio	Account				
35	Sundry Accounts Dr. to Ship Orozimbo				
	For amount brought over			2.140 75	
L 146	Henry Purdy	For Balance of a/c		128 29	
..	Charles Jefferson	Do		329 37	
147	John Freeman	Do		223 92	
.	Addison Adams	Do		231 15	
148	Webster Morgan	Do		109 96	
.	Charles F. Kreuger	Do		261 28	
149	Benjn R. Cutting	Do		78 —	
.	Charles Maguire	Do		96 21	
150	Franklin Williard	Do		208 —	
.	Charles Eggles	Do		1 37	
151	John Richardson	Do		96 21	
.	Seth Wyatt	Do		96 21	
152	Thomas Frost	Do		205 —	
.	G. W. Leonard	Do		208 —	
153	Dexter Davis	Do		96 21	
.	David Flemming	Do		214 62	
154	Manuel Gracia	Do		233 67	
.	Joseph Vincent	Do		233 67	
155	Ralph V. Whiting	Do		19 —	
.	Michael Delany	Do		204 —	
156	Manuel A. Vindest	Do		86 65	
.	Joseph Canaka	Do		58 71	
.	Thomas Canaka	Do		99 79	
.	John Canaka	Do		99 34	
.	Jack Canaka	Do		55 07	
157	John Coffin	Do		88 47	
.	Peter Canaka	Do		102 68	
.	Andrew Stockbridge	Do		90 17	
.	William Canaka	Do		10 —	
.	Timothy Canaka	Do		10 —	6.108 77
94	Sperm Oil Speculation Dr. to Sundry Accts				
90	Joseph Rotch				
	For 2.185½ Head				
	4.059½ Body — 6.245 Gl Sperm Oil purchased				
	of him at .88¼ pr gal.	cash 7m. 25		5.526 82	
95	Silas Brownell				
	For 846 Head				
	1572 Body — 2.418 Gl Sperm Oil purchased of				
	him at 89¢ pr gal 60 Days credit from 7m. 23d			2.152 02	7.678 84
67	Cash Account Dr. to Stage Stock				
27	recd Dividend made in may				30 —

New Bedford August 1836

Folio	Entry	Amount	Total
55	W. R. Rotch & Co. Dr. to Sperm Oil Speculation		
94	For 3.382½ Head		
	6.176½ Body 9.559 Gl Sperm Oil purchased		
	of Officers and Crew of Ship Orozimbo at 90¢ 7m 22		8.603
49	Sperm Stock my ½ Dr. to Sundry Accounts		
94	Sperm Oil Speculation		
	For 5568 Head		
	10.236 Body 15.804 Gl Sperm Oil at 90¢ 7m 23	14.223 60	
4	Ship Orozimbo my Fourth		
	For 4.373 Head		
	8.123 Body 12.496 Gl Ditto 90¢	11.246 40	25.470
62	Sundry Accounts Dr. to Bills Payable		
95	Ship Hope my Half		
	For my Note in favor of Mr Collins dated 7mo 12		
	at 12 mo for half of Said Ship purchased of		
	Willcox & Richmond		1.030
90	Joseph Rotch		
	For my Note Dated 8mo 20 at 4 mo for	500 —	
	Do Do 8 . 20 . 4 m	500 —	1.000
02 276	Bills Payable		
	For my Note Dated 8m 17. 1835 payable on demand to Robert Tuckerman for $1.000 taken		
	up by giving New Note for Same amt dated 8mo		
	17th 1836 on demand for		1.000
11	Davis Chase		
97	For my Note Dated 8mo 31st at 6mo for		750
96	Ship Orozimbo 3d voyage		
	For my Note to Geo Howland dated 8m 22d		
	at 2mo for 50 Bls of Flour with interest		442
53	W. R. Rotch & Co.		
	For my Note Dated 9mo 1st at 4 mo for		1.000
			5.215
96	Ship Orozimbo 3d voyage Dr. to Cash Account		
67	pd Ezra Willcox for punching Copper 8mo 18	6 62	
	" for 95 Iron pols	4 50	11
86	Sundry Accounts Dr. to Bills Receivable		
	For S. H. Bartlett's Note dated 6m 22 at 4 m for	599 35	
	W. R. Rotch & Co. Do Do 8m 8 . 3 m	1.200 —	1.799
45	Bedford Comml Bank		
	For proceeds of Notes	1.772 56	
77	Interest Account		
	For Discount on Note	26 79	1.799

New Bedford August 1836

Fol.	Entry		
97	Sundry Accounts Dr. to Bills Payable		
	For my Note fav. W. R. Rotch & Co. 8m. 4 at 3 mo. for	1.200 —	
	D° Ditto 8. 8. 3m.	800 —	
	D° Ditto 8. 18. 3m.	800 —	
	D° Ditto 8. 25. 3m.	600 —	3.400 —
45	Bedford Com. Bank		
	For proceeds of Notes	3.347 30	
77	Interest Account		
	For Discount on Note	52 70	3.400 —
22	Sundry Account Dr. to Thomas M. Morgan		
	For my Draft fav. W. R. Rotch & Co. 8m. 11 at 4 mo. for	1.000 —	
	D° Ditto 8m. 18. 4m.	500 —	1.500 —
45	Bedford Com. Bank		
	For proceeds of Drafts	1.460 76	
77	Interest Account		
	For Discount on Draft	39 24	1.500 —
24	Sundry Accounts Dr. to Robinson Brown & Co.		
	For my Draft fav. W. R. Rotch & Co. 8m. 22 at 4 mo.	500 —	
45	Bedford Com. Bank		
	For proceeds of Draft	489 75	
77	Interest Account		
	For Discount on Draft	10 25	500 —
21	Sundry Acc. Dr. to E. Hathaway & Co.		
	For my Draft fav. W. R. Rotch & Co. 8m. 28 at 4 mo. for	600	
45	Bedford Com. Bank		
	For proceeds of Draft	587 70	
77	Interest Account		
	For Discount on Draft	12 30	600 —
45	Sundry Accounts Dr. to Bedford Com. Bank		
62	Bills Payable		
	pd. Note fav. W. R. Rotch & Co. 8m. 6	1.600 —	
	D° Ditto 8	1.000 —	
	D° to Kellock & Grinnell 15	338 93	
	D° fav. W. R. Rotch & Co. 17	1.000 —	
	D° Ditto 29	800 —	4.738 93
95	Silas Brownell		
	check on Account 3	200 —	
	D° D° 8	300 —	500 —
94	Lewis Adams		
	check on Account 8	800 —	
	D° D° 13	150 —	950 —
	Amt. Carried over		6.188 93

New Bedford August 1836 –

Fol.	Particulars	Date		Amount
45	Sundry Accounts Dr to Bedford Com^l Bank –			
	For Amount brought over			6.188 93
99	Thomas D. Prison			
	check on account	8m. 6	50 –	
	pd his order to David Garrison	10	33 75	
	D^o Jno Ireland	18	26 37	110 12
71	Expense Account			
	pd C. Grinnells bill of Hay	7	14 31	
	Mrs Phills School bill	12	126 38	
	M Barns for life of washington	13	36 –	
	W. H. Gooins bill	18	25 –	201 69
49	Sperm Stock my ½ –			
	pd Joel Albert on a/c of wages	12	15 –	
	1 Load of Wood	13	5 26	
	J. H. Bartlett bill of Potash	"	148 88	
	Geo. Perry bill of wood	18	19 98	
	Jno Gilbert on a/c of wages	20	12 –	
	S. Bonney bill of Potash	29	194 95	
	T. Sowetts order to Howland & Hussey	30	100 –	496 07
96	Ship Orozimbo 3d voyage –			
	pd E. Haskins for Iron poles	11	5 91	
	for 3e 3ft 2in pine wood	13	15 46	
	C. C. Jorson Scraping Ship	25	15 –	
	Capt Gifford for 7¼ cords Wood	26	46 11	82 48
35	Ship Orozimbo			
	pd Giles Almy for watching Oil	13	20 –	
	Capt Adams Draft to Capt Chase	22	18 40	
	Giles Almy bal^{ce} Discharging Ship	28	92 50	130 90
43	Ship Timoleon			
	pd B. T. Peckham for house rent	13		7 50
10	Daniel Wood			
	pd his note at Marine Bank	23		400 –
77	Interest Account			
	pd 1 years Interest on note to R. Tuckerman	19		60 –
67	Cash Account			
	check pay M. T. R.	24		30 –
				7.707 64
45	Bedford Com^l Bank Old a/c			
43	Dr to New Account			
	For Balance			7 60
86	Bills Receivable Dr to Sperm Stock my Half –			
47	For Tony & Bartlett's Note Dated 6m. 22d			
	at 4m taken by me for			599 35

New Bedford September 1836

Fol.	Entry	Date		
97	Sundry Accounts Dr to Notes Payable			
	For my Note to Capt John Luce of Nantucket dated 8m. 28 at 6 mo. for bill of Oil casks		532 93	
96	Ship Orozimbo 3d o.			
	For 479 bbls 9½ gall Oil casks at 85 9 per bbl.		407 40	
49	Sperm Stock my ½			
	For 179 bbl 10½ gall Ditto 70 ¢		125 53	532 93
97	Sundry Accounts Dr to Bills Payable			
49	Sperm Stock my Half			
	For my Note dated 9m. 5 at 4 mo for a four screw laught press & expences coming to New Bedford & putting up the same.			530 —
99	Robert Tuckerman			
	For my Note dated 9m. 7 at 4 m. to Perry Brothers & Co. for		425 —	
	D° D° 9m. 7. 4. Ditto		425 —	
	D° D° 9m. 7. 4. Ditto		425 —	1.275 —
90	Joseph Rotch			
	For my Note dated 9m. 10 at 4 m. for		1.000 —	
	D° D° 9m. 15. 4 m.		700 —	1.700 —
11	Davis Chase			
	For my Note dated 9m. 14 at 3 m. for			400 —
53	W. R. Rotch & Co.			
	For my Note dated 9m. 26 at 4 m. for			1.500 —
17	Alexr. H. Seabury			
	For my Note dated 9m. 23 at 4 mo. for			1.300 —
96	Ship Orozimbo			
	For my Note to Holder Russell dated 9m. 29 at 6 m. for Outfits of 4 Sailors			340 —
				7.045 —
96	Ship Orozimbo 3d o. Dr to Cash account			
67	pd for a load of wood	9m. 9	7 30	
	" Mr Norton a gratuity for Shipping	15	1 —	
	" Carting Sundries	23	66	
	" 3 men getting Ship in Stream	"	1 75	
	" a man for going to Fairhaven for Second mate	29	2 —	
	" for clearing at Custom House & Sea Letter	"	7 12	19 83
67	Cash Acct Dr to Borrowed & Lent Account			
85	recd. of W. C. Whitridge sum for lent money	9m. 15		40 —
77	Interest Account Dr to Lewis Adams			
94	For 45 days Interest on $737			5 43
67	Cash Account Dr to Marine Bank Stock			
32	recd. dividend on 20 shares at 2½ per ct	10. 3		50 —

New Bedford September 1836

.96 Ship Oronimbo Dr to Sundry Accounts
For Jno Weavers outfits . . . 100 —
James Daniels D^o . . . due 3m. 29.37 . . . 75 — . . . 175 —

.49 Sperm Stock my Half
For 2 bbls Oil Dep sold John W. Palmer
4 galls at 49 . . . 19 60

.97 Bills Payable
For my Note dated 9m 29th at 6m to John W
Palmer for balance . . . 155 40 . . . 175 —

.97 Sundry Accounts Dr to Bills Payable

For my Note in fav of W. R. Rotch & Co dated 9m 1st		at 3m	800 —	
D^o	Ditto	5 . 3m	600 —	
D^o	Ditto	8 . 3m	1.000 —	
D^o	Ditto	15 . 3m	2.300 —	
D^o	Ditto	19 . 3m	2.000 —	
D^o	Ditto	22 . 3m	2.500 —	
D^o	Ditto	26 . 3m	2.500 —	
D^o	Ditto	29 . 3m	1.800 —	13.300

.45 Bedford Com^l Bank
For proceeds of notes . . . 13.093 85

.77 Interest Account
For Discount on notes . . . 206 15 . . . 13.300 —

---

57 Lydia Russell Dr to Cash Account
.67 For cash paid her at sundry times & sundry
charges as pr Memorandum . . . 142 14

.22 Sundry Accounts Dr to Thomas M. Morgan
For my Draft in fav of W. R. Rotch & Co 9m. 1st at 4 mo . . . 750 —
D^o . . . Ditto . . . 9 . 29 . . . 4 m. . . . 1.000 . . . 1.750

.45 Bedford Com^l Bank
For proceeds of Drafts . . . 1.711 21

.77 Interest Account
For Discount on D^o . . . 38 79 . . . 1.750 —

.23 Sundry Accounts Dr to Thomas Whitridge
For my Draft in fav of W. R. Rotch & Co 9m. 8 at 4 mo. fr . . . 1.000 —

.45 Bedford Com^l Bank
For proceeds of Drafts . . . 977 50

.77 Interest account
For Disc^t on Draft . . . 22 50 . . . 1.000 —

---

67 Cash Account Dr to Ship Oronimbo
.96 rec^d of J Nicholson for 838 lbs old cast Iron . . . 1.0 5 . . . 8 38
D^o . . . 457 . wrought D^o 2 . . . 9 14 . . . 17 52

New Bedford September 1836

Folio	Particulars	Date	Amount	Total
24	Sundry Accounts Dr. to Robinson Brown & Co.			
	For my Draft 9m. 15 at 4m. for W. R. Rotch & Co.		700 —	
45	Bedford Comt. Bank			
	For proceeds of Draft		685 65	
77	Interest Account			
	For Disct. on Do.		14 35	700 —
86	Sundry Accounts Dr. to Bills Receivable			
	For S. H. Bartletts Note Dated 9m. 21st at 4 mo/s		743 —	
	Ditto Do. Do. 9. 21 . 4 m.		800 —	1.543 —
45	Bedford Comt. Bank			
	For proceeds of Notes		1.512 16	
77	Interest Account			
	For Discount on Notes		30 84	1.543 —
45	Bedford Comt. Bank Dr. to Sundry Accounts			
8	Manasseh Kempton			
	recd. of him on account	9.10	500 —	
85	Borrowed & Lent Account			
	borrowed of Charles Grinnell		200 —	
53	W. R. Rotch & Co.			
	recd. of them on account	27	1.200 —	
45	New Account			
	For Balance		36 58	1.936 58
11	Davis Chase Dr. to Bills Payable			
97	For my Note Dated 10m. 6 at 12 mo/s			900 —
45	Sundry Accounts Dr. to Bedford Comt. Bank			
52	Bills Payable			
	pd. Note in favr. of W. R. Rotch & Co.	9m. 2	800 —	
	Do. Ditto	5	800 —	
	Do. Ditto	9	1.200 —	
	Do. Ditto	16	2.500 —	
	Do. Ditto	19	2.200 —	
	Do. Ditto	23	3.000 —	
	Do. Ditto	26	3.000 —	
	Do. Ditto	30	2.000 —	15.500 —
85	Borrowed & Lent account			
	Lent W. C. Whitridge Jun.	3	40 —	
	pd. C. Grinnell borrowed money	12	200 —	
	Lent Doct. Read	22	100 —	340 —
99	Thomas C. Brown			
	check on account	7		50 —
	Amt. carried over			15.890 —

New Bedford September 1836

Fo.	Account	Date		Amount
45	Sundry Accounts Dr. to Bedford Comm^l Bank			
	For amount brought over			15.890 —
49	Sperm Stock my ½			
	p^d Benjn Durfee on a/c wages	9m. 13		75 —
100	Masena Washburn			
	check on account	9		100 —
57	Lydia Russell			
	p^d her order to S. Russell	8	20 —	
	" Tax for 1836	30	85 21	105 21
95	Silas Brownell			
	check on a/c	9	200 —	
	D^o for balance of a/c	27	1423 70	1.623 70
100	Thomas Albert			
	p^d his note at Bank	10		365 98
94	Lewis Adams			
	check for balance of a/c	26		762 46
35	Ship Orozimbo			
	p^d Capt Adams on a/c of Slop bills against men who deserted	28		66 —
96	Ship Orozimbo 3^d voyage			
	p^d for 350 bunches Flags	12	17 50	
	" S. Dunham for Potatoes	14	7 70	
	" Geo. Perry's bill of Wood	20	88 90	
	" Mr Orpin chief mate	28	50 —	
	" Cash to Capt Shearman for Disbursments		100 —	264 10
67	Cash Account			
	check pay W. T. R. 9m. 8 $30. Ditto $30	8	60 —	
	D^o " D^o " 13 $65. Ditto $30	14	95 —	
	D^o " D^o " 23 $100. Ditto $30	10	130 —	285 —
37	Ship Braganza			
	p^d S. Scammons wife	15		20 —
101	David Bisemore			
	check on a/c	23		50 —
71	Expense Account			
	p^d P. Cornell for a load of Hay	5	41 37	
	" Taxes for 1836	30	310 53	351 90
				19.959 35
45	Bedford Comm^l Bank Old a/c Dr. to New Acct.			
45	~~check to Mr Orpin not presented~~			50 —
~~47~~	Sundry Acc^ts Dr. to Bills Payable			
90	Joseph Rotch			
	For my Note Dated 10m. 8 at 4 m^o for		900 —	
	" " do D^o 10 . 8 . 4 m. "		900 —	1.800 —
37	Ship Braganza			
	For accepting Capt Baker's draft due 10. 9			127 42

New Bedford October 1836

Folio	Entry	Date	Amount	Total
2.97	Bills Payable Dr. to Bills Payable			
.97	For my Note to Capt Robert Tuckerman dated 10m. 6. 1835 on demand, taken up by giving new Note dated 10m. 6. 1836 for Same amount			2.600 —
.96	Ship Orozimbo Dr. to Sundry Accounts			
.47	Cash Acct			
	pa Corn. Howland for a load of saw-dust	10.11	2 50	
	" Benj. West's bill bungs	" "	6 00	
	" Wm Card Boatkin	" "	10 00	
	" Hollock & Cunnell for a load of wood	" "	5 68	
	" I. Richmond for padding	" "	1 00	25 18
.111	Alfred Gibbs & Co			
	For their bill of copper due 6 Feb. 1837			2967 08
	Bills Payable			
.97	For my note 9.28 at 6 mos. fav Thos. W. Lewis for outfits of Reuben Downing & Solomon F. Brown $75 each		150 00	
.97	" acceptance S. B. Strattans order to Thos. W. Brown 6 mos. from 27 Sept.		33 00	
.97	" acceptance Sol. Stevenson order to Thos. W. Brown 6 mos. from 28 Sep.		90 00	
.97	" acceptance Abner C. Perry's order to Thos. Lewis 6 mos. from 26 Sep.		112 46	385 46
				3377 72
.119	Sperm Stock my ½ Dr To Jacob Parker			
.15	For an Iron lever	10.13		20 60
	Bought of Willcox & Richmond their share of Ship Orozimbo's cargo of Sperm Oil 6249½ gls. @ 94 cts. per gal. equal to Cash — payments to be made convenient to me	10.14		
.67	Cash Dr To Ship Orozimbo			
.96	Received of Humy. Wady for 1063 lb old junk @ 1¼ cts.	10.14	13 28	
	36 lb. old Canvass @ 2 cts.		72	14 00
.101	Alfred Gibbs & Co Dr To Bills Payable			
.97	For my note 10.24 payt. 2.6.1837 for amt. bill copper S. Orozimbo			2967 08
.96	Ship Orozimbo Dr To Sundry Accts			
.97	Bills Payable			
	For my note 9.29 to Cook & Snow @ 6 mos		466 45	
	For the following sailors outfits			
	Morris Thompson		108 29	
	Wm H. C. Gates		88 28	
	Nelson Canfield		94 49	291 06

Transferd to page 30

New Bedford November 1836

.96	Ship Orozimbo Dr To Sundry Accs			
.97	For amt brot over		291 06	
	" the following sailors outfits			
	Wm De Witt Marble		84 79	
	Walter Galuska		90 60	466 45
.97	For Joseph Tilles order to T. & I. P. Knowles for his outfits 6 mos. from 27 Sepr		55 12	
.97	" my note 8.22 @ 4 mos. to I. D. Hall for 1122 gals Molass. @ 42 ct.		471 24	526 36
.67	Cash Acct.			
	pa Manuel Flink for boat hire	8.28		75
.101	Frederick Coffin			
	For bill of whale boats & repairs due 1st Oct.			357 94
.97	Bills Payable			
	" Henry Ellis order to Jno. A. Standish 6 mos. from 9.29		109 46	
	" Jng. Bakers order to Do 6 mos. from 9.29		109 14	
	" Saml. Slocums order to E. S. Goddard 6 mos from 9.28		100 ..	318 60
				1670 10

O.L. 277	Bills Payable Dr To Bills Payable			
.97	For my note 10.21.1835 to Stephen Taber on demand for $800 taken up by new note 10.21.1836 on demand for same amt			800 00
.102	Henry Taber Dr To Lydia Russell			
.57	For ground rent of his store 1 year from 3 mo 15.1835 to 3 mo 15.1836			80 00
.102	Sundry Accs Dr To Henry Taber			
.57	Lydia Russell			
	For his bill family stores		24 89	
.96	Ship Orozimbo			
	For bill of Oakum	7.23	17 43	
.67	Cash Acct.			
	Received balance of a/c	10.28	37 68	80 ..
.57	Lydia Russell Dr To Cash Acct.			
.67	pa her on a/c	10.28		30 ..
.77	Interest Acct. Dr To Frederick Coffin			
.101	For 4 mos interest on Ship Orozimbos bill			7 15
.101	Frederick Coffin Dr To Bills Payable			
.97	For my note 10.29 @ 4 mos. for balance of a/c			365 0[illegible]
.96	Ship Orozimbo Dr To Cash			
.67	pa Capt West for 56 bunches Onions	11.1		15[illegible]

New Bedford November 1836

.98	Sundry Accs. Dr To Bills Payable			
.17	A.H. Seabury			
	For my note 11.2 @ 4 mos on a/c Ship Orozimbo		1300 83	
.102	Oliver Crocker			
	For my note 8.27 @ 6 mos. on a/c Do		400 68	
.53	Wm R. Rotch & Co			
	For my note 11.1 @ 4 mos. on a/c S. Frances & Cambria outfits		1510 17	3211 68
.49	Sperm Stock my 72 Dr To Cash Acct.			
.67	pa Benj. West's bill of bungs	11.2		6 17
.62	Bills Payable Dr To Cash Acct.			
.67	pa note to James Durfee Jr	11.3		294 17
.67	Cash Acct Dr To Borrowed & Lent Acct			
.85	For this Amt. borrowed of Wm J. Hawes	11.3		400 00
.22	Sundry Acct. Dr To Thomas W. Morgan			
	For my draft 11.6 @ 4 mos. fav Wm R. Rotch & Co sent to Grinnell Minturn & Co to take up my note to Jas. Arnold due 11.6 for $2047.06		2095 35	
.62	Bills Payable			
	pa note to Jas. Arnold due 11.6 with the above draft		2047 16	
.77	Interest Acct			
	For discount on the above draft		48 19	2095 35
.85	Borrowed & Lent Acct Dr To Cash			
.67	pa Wm J. Hawes on a/c borrowed money	11.5		200 00
67	Cash Acct Dr To Borrowed & Lent Acct			
.85	Borrowed of Charles Grinnell	11.5		131 00
.96	Ship Orozimbo Dr To Bills Payable			
.98	For my note 8.23 @ 6 mos. to Laurence Grinnell			157 94
	For 175 bbl. 15½ gals. Second Oil Casks @ 90 cts			
.57	Lydia Russell Dr To Expense Acct.			
.71	For Sundries as per Sylvia Russell's memorandum			88 31
.96	Ship Orozimbo Dr To Sundry Accs.			
.15	Hallock & Grinnell			
	For their bill Ship Chandlery due 3/19 1837		356 67	
.102	Oliver Crocker			
	For his bill second hand Oil Casks 421 bbl. 24½ gals @ 95 cts. per bbl. due 3 mos 2 1837		400 68	757 35

New Bedford November 1836

.96	Ship Orozimbo Dr To Sundry Accounts		
	For amt brot over	757 35	
.112	Isaac Howland jun &Co		
	For their bill secd. hand ground tier Oil Casks		
	275 bbls. 20 pr gal @ 6/9 per bbl. due 2 mo 19 1837	310 10	
.17	A H. Seabury		
	For his bill of Ship Stores due 12 mo 26. 1836	3978 39	
.15	Jacob Parker		
	For his bill powder &c. due 1 mo 16 1837	66 32	
.103	Elisha Dunbar &Co		
	For their bill of Ship Chandlery due 1 mo 1. 1837	3 24	
.104	Rotch's Wharf		
	For bill of dockage 5 dys. @ $1.18 due 1 mo 1 1837	5 90	
.103	Z & Wm. Eddy		
	For bill of dry goods due 1 mo 1 1837	123 33	
.11	Butler & Allen		
	For their bill Cordage due 2 mo 20 1837	1880 89	
.14	C. Thornton & Son		
	For their bill replenishing medicine chest due 1 mo 1	36 98	
.12	Francis Taber & Son		
	For their bill blocks due 1 mo 1 1837	218 66	
.103	Crane & French		
	For their bill of Sundries 1 mo 1	66 63	
.13	Chapman & Bonney		
	For their bill of sail making due 1 mo 29 1837	375 58	
.99	Thomas D. Brown		
	For his bill rigging due 1 mo 1	512 17	
.104	West & Paine		
	For their bill lime &c due 1 mo 7 1837	45 82	
.104	A H. Campbell		
	For his bill of Hoops due 1 mo 8 1837	423 00	
.53	Wm R. Rotch &Co		
	For their bill tending ship by P. Lewis and rent of Store due 1 mo 1 1837	75 50	8879 86
.22	Sundry Accs. Dr To Thos. W. Morgan		
	For my draft 11.9 @ 4 mos discounted at Marine Bank	1000 ..	
.67	Cash Account		
	Received the proceeds of sd. draft of Marine Bank	974 50	
.77	Interest Acct		
	For discount on sd draft	25 50	1000 ..
.22	Sundry Accs Dr To Thos. W. Morgan		
	For my draft 10.3 @ 4 mos. in favor of Wm R. Rotch &Co	1000 00	
	do 10.13 .. do	1500 00	2500 00
	Amt transferred		

New Bedford November 1836

.22	Sundry Accs. Dr To Thos W. Morgan		
	For amt brot over	2500 00	
	" my draft 10.24 @ 4 mos in fav Wm R. Rotch & Co	1200 00	
	" Do 10.31 " " Do	1000 00	4700 00
.45	Bedford Comr Bank		
	For proceeds of drafts	4594 73	
.77	Interest Acct		
	For discount of drafts	105 27	4700 00
.45	Bedford Comr. Bank Dr To Sundry Accs.		
.35	Bedford Comr Insurance Stock		
	Received my dividend on 13 shares		130 00
.28	B. Comr Bank Stock		
	Received my dividend on 8 shares		24 00
.57	Lydia Russell		
	Received her dividend on 4 s. B.C. Insurance Stock	40 00	
	Do Do " 10 s. Merch. Bank Stock	35 00	
	Do Do " 27 s. B. Comr Bank Stock	81 00	156 00
.47	Cash Acct		
	Deposited		70 00
.85	Borrowed & Lent Acct		
	Borrowed of Laurence Grinnell	500 00	
	Do of Wm S. Hawes	400 00	
	Received of A.H. Seabury for money lent	500 00	1400 00
			1780 00
.98	Sundry Accs Dr To Bills Payable		
	For my note 10.10 @ 3 mos fav Wm R. Rotch & Co	1300 00	
	Do 10.20 @ 3 mos " Do	800 00	
	Do 10.24 4 mo " Do	2200 00	
	Do 10.27 " " Do	1800 00	
	Do 10.31 " " Do	1200 00	7300 00
.45	B. Comr Bank		
	For proceeds of notes	7175 85	
.77	Interest Acct		
	For discount of sd notes	124 15	7300 00
.31	Sundry Accs Dr To C. Hathaway & Co		
	For my draft 10.16 @ 4 mos in fav Wm R. Rotch & Co	500 00	
	Do 10.27 " " Do	500 00	1000 00
.45	B. Comr Bank		
	For proceeds of drafts	979 50	
.77	Interest Acct		
	For discount of sd drafts	20 50	1000 00

New Bedford November 1836

23	Sundry Accs Dr To Thomas Whitridge			
	For my draft 11.17 @ 4 mos fav Wm R. Rotch &c		1200 00	
45	B. Comt Bank			
	For proceeds of drafts		1173 00	
77	Interest Acct			
	For discount of sd drafts		27 00	1200
24	Sundry Accs Dr To Robinson Brown &c			
	For my draft 11.21 @ 4 mos fav Wm R Rotch &c		500 –	
45	B. Comt Bank			
	For proceeds of sd draft		489 75	
77	Interest Acct			
	For discount of sd draft		10 25	500
45	Sundry Accs Dr To Bedford Comt Bank			
49	Sperm Stock my ½			
	pa Marsena Washburn on acc.	11. 3	100 00	
	" Thos. Gifford 1 load wood	" "	6 93	
	" Chas. Tucker's bill potash	" 4	61 92	
	" Benj. Albert bal. wages	" 5	82 25	
	" Freight of Oil & Candles	" 8	16 94	
	" 5 bush Corn for Thos Jouvet	" 10	4 90	
	" David Crocker bal. wages to Oct 1st	" "	66 70	
	" Thomas Gifford bevrasein wood @ $6	" 14	36 92	
	" Joel Albert bal. wages	" 24	62 00	
	" Alfred Howland on acc. wages	" "	20 00	
	" Jno. Gilbert " do	" "	20 00	
	" Benj. Durfee " do	" "	50 00	
	" Thomas Albert " do	" "	50 00	
	" Thomas Jouvet " do	" "	75 00	
	" Warren Crapo on acc boxing candles	" "	15 00	
	" Pardon Ayes bill wood	" 31	62 04	731
4	Ship Orozimbo my ¼			
	pa premium note & interest to Mer. Ins. Co	" 4	703 50	
	" do do to D. R. Greene	" 8	105 50	809
35	Ship Orozimbo			
	pa Jonathan Bourne for a keg of tobacco	" 5	23 70	
	" Azariah Spooner's bill of Cask	" "	68 52	
	" Hathaway & Crowell Ship furnish bill	" 13	32 32	
	" Jno Underwood's bill water	" 24	45 56	
	" Saml. E. King's bill compasses & repairing	" 26	15 62	185
71	Expense Acct.			
	pa Eben Allen for a load of Hay 3657 lb. @	" 4	45 75	
	" John Shaw's bill Corn	" 10	23 75	
	" H. W. & L. Barstow for family groceries	" 17	108 58	178
	Amt carried forward			1903

New Bedford November 1836

.45	Sundry Accs. Dr To Bedford Comt Bank			
	For amt brot forward			1913 40
.57	Lydia Russell			
	pa her	10.6	20 00	
	" Saml Bliss wages as pr bill	"17	87 80	107 80
	Bills Payable			
.97	pa Capt Bakers draft of Ship Braganza	"8	127 42	
.62	" Note fav Wm R. Rotch &Co	"10	1500 00	
.62	" Do to T. & A. R. Nye	"15	295 80	
.62	" Do fav Wm R. Rotch &Co	" "	1000 00	
.62	" Do to Wm H. Stowell	"19	216 30	
.62	" Do fav Wm R. Rotch &Co acct Jas Arnold	" "	333 63	
"	" Do " Do	"21	1000 00	
"	" Do " Do	"24	2500 00	
"	" Do " Do	"28	2000 00	
"	" Do " Do	"31	1410 00	
"	" Do to Marsena Washburn	" "	200 00	10573 15
.99	Thomas Brown D.			
	pa him on acct Ship Orozimbo	"8	50 00	
	" him on acct	"25	50 00	100 00
.101	David Bisemore			
	pa him on acc stowing Ship Orozimbo	"13		75 00
.13	Philip Cannon Jr			
	pa him on acct calking Do	"25		50 00
.137	Wm Canacker seaman in Ship Orozimbo 2d voyage			
VL	pa Doctor Mayhew for medical attendance	"26		11 00
.12	Francis Taber & Son			
	pa them on acct	"14		50 00
.15	Jacob Parker			
	pa him bal. of acct	"13		250 69
.140	Capt Michael Baker of Ship Braganza			
VL 17	pa his Wife	"26		50 00
.77	Interest Acct			
	pa Capt Robt Tuckerman 1 ys interest			
	on note for $2600	"10	156 00	
	" Stephen Taber 1 ys interest on note for $800	"26	48 00	204 00
.67	Cash Acct			
	Check for self	"10	30 00	
	Do " Do	"17	30 00	
	Do " Do	"24	30 00	90 00
.85	Borrowed & Lent Acct			
	Lent A. H. Seabury	"13	500 00	
	returned to Wm T. Haviland money	"17	400 00	
	Do to Laurence Grinnell Do	" "	500 00	1400 00
.7	Stephen Taber			
	pa his note at Marine Bank	"25		400 19
				15265 13

New Bedford November 1836

.45	Bedford Com^l Bank New Acc Dr To Old Acct For balance . .			841 12
.96 .98	Ship Orozimbo Dr To Bills Payable For my acceptance Chas. S. Parmelas order to S. & C. S. Tobey at 6mo for 9mo 30 for his outfits due 4mo 3d . .			106 95
.67 .30	Cash Acct Dr To Sundry Acts Stock in Steam Boat Boston Received dividend	11.18	51 00	
.49	Sperm Stock my ½ Received of C. F. Hastings on a/c 10 boxes Sperm Candles sold him	" "	100 00	
.85	Borrowed & Lent Acct Borrowed of Laurence Grinnell .	" "	100 00	251 00
.57 .67	Lydia Russell Dr To Cash Acct pa her	11.18		50 00
.49 .98	Sperm Stock my ½ Dr To Bills Payable For my note 11/22 @ 60 dys to Howland & Hussey for their bill of Candle wick & paper			189 46
	For my note 11/26 @ 5 mos with interest fav Peter Gooden for - - -			78 50
	For Mariena Washburns order in his fav for same amt on acct Candle boxes			
				267 96
.11 .35	Sundry Accs Dr To Davis Chase Ship Orozimbo 3d voyage For his bill labour . .		83 35	
.96	Ship Orozimbo 3d voyage For his bill Casks &c . .		1695 80	1779 15
.96 .91	Ship Orozimbo Dr To Sundry Accounts Central Wharf For ¾ of Dockage fitting ship due Mo 1 1837		105 53	
.34	Priviledge in Central Wharf For ¼ Ditto . .		35 17	140 70
.9 .62	Sundry Accs Dr To Stephen Taber Bills Payable For my note to him given up to me amt carried forward			1400 .

New Bedford November 1836

c 9	Sundry Accs Dr To Stephen Taber		
	For amt brot forward	1400 00	
c 37	Interest Acct		
	For interest on $1000 for 4 mos 3 days	21 50	1420 50
c 9	Stephen Taber Dr To Bills Payable		
c 98	For my note for dated 11 mo 25	510 25	
	" ditto " " " d°	510 25	1020 50
c 96	Ship Orozimbo Dr To Jonathan Russell		
c 105	For his bill paints &c		372 19
c 105	Jonathan Russell Dr To Bills Payable		
c 98	For my note 12/3 @ 4 mos for amt his bill against Ship Orozimbo		372 19
c 98	Sundry Acs Dr To Bills Payable		
	For my note 11/3 @ 90 days fav Wm R. Rotch Co	1000 00	
	D° 11/7 @ 3 mos " D°	1000 00	
	D° 11/20 @ 3 mos " D°	800 00	2800 00
c 45	Bedford Com Bank		
	For proceeds of sd notes	2756 60	
c 77	Interest Act		
	For discount of d°	43 40	2800 00
c 22	Sundry Acs Dr To Thos W. Morgan		
	For my draft 11/7 at 4 mos fav Wm R. Rotch Co	500 00	
	D° 11/10 " " D°	850 00	
	D° 11/21 " " D°	1200 00	
	D° 11/22 " " D°	1500 00	
	D° 11/28 " " D°	1200 00	5250 00
c 45	Bedford Com Bank		
	For proceeds of sd drafts	5132 56	
c 77	Interest Act		
	For discount of d°	117 44	5250 00
c 45	Bedford Com Bank Dr To Sundry Acs		
c 67	Cash Account		
	11/10 Deposited	970 00	
	11/21 d°	65 00	1035 00
c 85	Borrowed & Lent Act.		
	11/21 recd of Wm J. Hawes on a/c money lent him and Deposited		175 00
c 31	William W Swain		
	11/26 For this amt we paid Capt Comstock for Steam boat stock		50 00
			1260 00

Carried forward

New Bedford December 1836

45		Bedford Comm Bank Dr To Sundry Accounts		
		For amt brot forward		1260 0
31		Stock in Steam Boat Massachusetts		
		For this amt over paid Capt Comstock for steam boat stock		50 0
				1310 0
24		Sundry Acs Dr To Robinson Brown & Co		
		For my draft 11/24 at 4 mos fav Wm R. Rotch & Co	500 00	
43		Bedford Comm Bank		
		For proceeds of sd draft	489 75	
77		Interest Act		
		For discount of do	10 25	500 00
45		Sundry Acs Dr To Bedford Comm Bank		
93		Wilcox & Richmond		
	11/1	pd them on act		500 0
71		Expense Act		
	11/1	pd Capt Gibbs for 152 bus. Oats	97 76	
	11/7	" Howland Russell for a load of hay	52 75	
	11/9	" Eben Allen " do do	38 30	
	11/10	" H. Tucker's bill wood	29 25	
	11/1	" Tana for coal	20 48	238 5
WL 137		Wm Canacker seaman in Ship Mozambique 3d voyage		
	11/2	pd Mary Dyer's bill of board		44 1
		Bills Payable		
62	11/4	pd note to Butler & Allen	1032 78	
97	11/7	" do fav Wm R Rotch & Co	1200 00	
62	11/10	" do " do	1000 00	
97	"	" do to Wm R Rotch & Co	800 00	
62	11/21	" do " Wm H. Stowell	1030 90	
97	"	" do fav Wm R Rotch & Co	800 00	
62	11/22	" do to do	1500 00	
97	11/25	" do " George Howland	442 57	
97	11/28	" do fav Wm R Rotch & Co Jos Rotch	1000 00	8806 2
85		Borrowed & Lent Act		
	11/7	pd Wm T. Haweshal borrowed money	200 00	
	11/30	" Lawrence Grinnell on act do	50 00	
	11/14	returned to Charles Grinnell borrowed money	130 00	
	11/10	returned to A H. Seabury do	275 00	655 0
67		Cash Act		
	11/10	pd check to Wm T. Russell	25 00	
	11/29	" do " do	30 00	
	11/30	" do " do	30 00	85 0
37		Lydia Russell		
	11/10	pd R. Howland's bill wood		40
				10369

New Bedford December 1836

45	Sundry Acs Dr To Bedford Comm^l Bank		
	For amt brt forward		10369 61
49	Sperm Stock my Tr		
	11/14 pd Henry Read for 14 days work		14 00
77	Interest Act.		
	11/28 pd 4 mos interest on note to Stephen Taber for $1400		28 00
			10411 61
57	Lydia Russell Dr To Cash Account		
67	10/28 pd her	31 12	
	11/1 " for charcoal	5 42	
	11/29 " " a load of wood	4 97	40 41
67	Cash Act Dr To Lydia Russell		
57	12/10 Received of A. H. Gibbs for ground rent of his store 1 year frm 9/18.1835 to 9/18-1836		75 00
96	Ship Orozimbo Dr To Bills Payable		
98	For my acceptance Thos H Tafts order to Henry Wady for outfits at 6 mo frm 9/28	88 52	
	" Ditto James Brambys order to same same time & date	83 80	172 32
86	Bills Receivable Dr To Sperm Stock my Tr		
49	For Robert S. Smith note 9/29-1836 at 4 mo taken by me		176 10
86	Bills Receivable Dr To Elisha Hathaway & Co		
21	For Wm Eages note of Boston 9/24 1836 at 6 mo which they rec^d for sales of candles & handed over to me after their failure		1066 33
96	Ship Orozimbo Dr To Bills Payable		
98	For my acceptance Saml Slocum order to E. S. Goddard 6 mo frm 28 Sept.		39 59
10	Sundry Acs Dr To Daniel Wood		
35	Ship Orozimbo sec voyage		
	For his services discharging ship due 8/15	15 00	
96	Ship Orozimbo 3d voyage		
	For his services fitting ship & expenses going to Nantucket & Tiverton	70 10	85 10
96	Ship Orozimbo 3d voyage Dr To David Bisemore		
101	For fitting ship by agreement	200 00	
	" extra labour salting ship & sundry jobs	10 61	210 61

New Bedford January 1837

67 Cash Act Dr To Ship Orozimbo 3d voyage
96 12/15 Received of Capt Terry for an old mizen mast 5

57 Lydia Russell Dr To Expense Act
71 12/12 For 75½ lbs Beef @ 10c - - - 7

49 Sperm Stock my ½ Dr To Bills Payable
98 For my note to Levi Standish 12/20 at 6 mos for 781 33
" do to do do at 8 " for 781 32
For half the amt of 3353½ gls Sperm Oil at 90c & Int.
turned into Oil works purchased of Levi Standish
For my note 12/24 at 4 mos to Marsena Washburn for balance
due him for making candle boxes - - 353 19
" my note 12/22 at 6 mos to Joshua Barker for - 781 21
" do do at 8 mos to David Briggs for 781 21 3478
For half the amt of 3353 gls Sperm Oil at 90c &
Interest purchased of them & turned into
Oil Works - - -

98 Sundry Acs Dr To Bills Payable
93 Wilcox & Richmond
For my note 12/26 at 90 days on act Sperm Oil bot of them 1000 00
8 Elkanah Tallman
For my note 12/27 at 4 mos on account - - 500 00
17 Alexander H. Seabury
For my note 12/26 at 4 mos for balance act. - 1420 49
104 Alexander H. Campbell
For my note 12/29 at 3 mos without grace for balance of act 423 00 3343

77 Interest Act Dr To Davis Chase
11 For balance of interest up to 12/31.1836 - 15

11 Davis Chase New Act Dr To Old Act
11 For balance of act. due 12 mo 31.1836 9638

98 Sundry Acs Dr To Bills Payable
For my note 12/1 at 90 days fav Wm R Rotch & Co 900 00
do 12/8 " " " do 1200 00
do 12/15 " 3 mos " do 1800 00
do 12/22 " do " do 3500 00
do 12/29 " do " do 3500 00 10900
45 Bedford Comm Bank
For proceeds of sd notes - - - 10731 05
77 Interest Act
For discount of do - - 168 95 10900

New Bedford January 1837

c 27	Sundry Acs Dr To Thomas W Morgan		
	For my draft 12/1 at 4 mo fav Wm R. Rotch &c	500 00	
	do 12/5 " do " do	600 00	
	do 12/8 " do " do	500 00	
	do 12/15 " do " do	1200 00	
	do 12/22 " do " do	2500 00	
	do 12/29 " do " do	1200 00	6500 00
c 45	Bedford Comm Bank		
	For proceeds of sd drafts	6354 86	
c 77	Interest Act		
	For discount of do	145 14	6500 00
c 45	Bedford Comm Bank Dr To Sundry Acs		
c 85	Borrowed & Lent Act		
	12/6 Received of Wm J. Hawes & deposited this sum with him	150 00	
	12/17 Borrowed of Oliver Crocker & deposited	250 00	400 00
c 7	William Hathaway		
	12/7 Received of him on act & deposited . .		150 00
			550 00
c 49	Sundry Acs Dr To Sperm Stock my half		
	For Wm H. Hathaway's draft 11/17 at 4 mos		
	on Wm H. Allen Philadelphia .	500 83	
c 45	Bedford Comm Bank		
	For proceeds of sd draft . . .	491 39	
c 77	Interest Act		
	For discount of do	9 44	500 83
c 86	Sundry Acs Dr To Bills Receivable		
	For Robert S. Smith's note 9/29 at 4 mos	176 00	
c 45	Bedford Comm Bank		
	For proceeds of sd note	174 50	
c 77	Interest Act		
	For discount of do	1 50	176 00
c 21	Sundry Acs Dr To Elihu Russell & Son		
	For my draft 12/29 at 60 days fm 12 W 1 .	260 00	
c 45	Bedford Comm Bank		
	For proceeds of sd draft	257 23	
c 77	Interest Act		
	For discount of do . . .	2 77	260 00
c 105	Sundry Acts Dr To Jonathan Bourne		
c 71	Expense Act		
	For his bill sundries	35 57	
c 96	Ship Cruzembo		
	For his bill ship stores	20 83	56 40

New Bedford January 1837

45	Sundry Acs — Dr To Bedford Comᵉ Bank Bills Payable			
97	12/2	pa note fav Wᵐ R. Rotch & Co	600 00	
97	12/3	" do " do	600 00	
62	12/6	" do to Davis Chase	500 00	
97	12/8	" do fav Wᵐ R. Rotch & Co	600 00	
97	12/10	" do " do	1000 00	
97	12/17	" do " do	2300 00	
97	12/17	" do to Davis Chase	400 00	
97	12/22	" do fav Wᵐ R. Rotch & Co	2000 00	
62	12/23	" do to Joseph Rotch	500 00	
62	12/23	" do " do	500 00	
O.T 276	12/22	" on a/c my note to Capt E. Smith for $500	50 00	
97	12/24	" note to J. D. Hall	471 24	
97	12/24	" do fav Wᵐ R. Rotch & Co	2500 00	
97	12/29	" do " do	2500 00	
97	12/31	" do " do	1800 00	16321 24
99	Thomas D. Brown			
	12/3	pa him on a/c		30 00
12	Francis Taber & Son			
	12/3	pa them on a/c	30 00	
	12/16	" do " do	30 00	60 00
10	Capt Daniel Wood			
	12/3	pa him on a/c		25 00
71	Expense Acct			
	12/5	pd Ivory H. Bartlett's bill of shorts & Salt	16 10	
	12/6	" Wᵐ Eddy Mobile dry goods	34 03	
	12/15	" Weston Cornell for wood	22 78	
	12/17	" John W. Russell for butter	54 00	126 91
85	Borrowed & Lent Act			
	12/5	Lent Wᵐ J. Hawes	150 00	
	12/15	" A. H. Seabury	250 00	
	12/29	returned to Latham Cross borrowed money	150 00	550 00
93	Wilcox & Richmond			
	12/8	pa them on a/c		500 00
49	Sperm Stock my ½			
	12/8	pd Pardon Nye's bill wood	81 41	
	12/14	" Benj. Dupee on a/c labour	30 00	
	12/15	" Alfred Howland bal. of a/c	105 30	
	12/20	" Freight of Oil to Boston shipped to Hastings	11 20	227 91
67	Cash Act			
	12/9	pa Check for W. J. Russell		60 00
49	Sperm Stock			
	12/23	pa premium note		15 00
				17916 06

New Bedford January 1837

43	Sundry Acs Dr To Bedford Comm Bank		
	For amt brt forward		17.916 06
111	Thomas Albert		
	12/10 pa his note to Saml Leonard		375 61
57	Lydia Russell		
	12/13 pa her	30 00	
	12/15 " Weston Cornell for wood	21 76	51 76
43	Ship Timoleon		
	12/15 pa Andrew Robeson bill wharfage		28 95
101	David Bisemore		
	12/15 pa him on a/c		50 00
9	Henry Grinnell		
	12/22 pa Wm Draper for a mangle		42 00
115	James Drew		
	12/24 pa him on a/c caulking Ship Hope		20 00
45	New Account		
	For balance		193 07
			18.677 45
96	Ship Orozimbo Dr To William Beetle		
106	For his bill timber &c		215 41
15	Sundry Acs Dr To Hollock & Grinnell		
71	Expense Act		
	For their bill groceries &c	24 33	
57	Lydia Russell		
	For their bill do	77 33	
49 133	Sperm Stock my 72		
	For their bill candle paper &c	195 97	297 63
106	Sundry Acs Dr To John Bailey		
96	Ship Orozimbo		
	For his bill winding Chronometer	50	
43	Ship Timoleon		
	For his bill rate do del Wm Sturtevant	2 50	3 00
45	Bedford Comm Bank New Act Dr To Old Act		
45	12/1 For balance omitted last month		118 42
13	Chapman & Bonney Dr To Bills Payable		
98	For my note dated 1/5 on demand in		
	favr Clark Rice		180 00

New Bedford January 1837

71	Expense Act Dr To Sundry Acts		
106	S. B. Keith & Co.		
	For their bill shoes &c -	65 74	
11	Peleg Clark		
	For his bill repairing Carryall &c for 1835	28 80	
	" do do Chaise &c - 1836	16 41	110 95
106	S. B. Keith & Co Dr To Sperm Stock my half		
49	For W. T. Russell bill Oil transferd		123 12
106	John Bailey Dr To Cash Account		
67	12/6 pd him balance of a/c - - -		3 10
13	Philip Canon Dr To Cash Account		
67	12/6 pd him on a/c - - -		50 00
67	Cash Act Dr To S. B. Keith Co		
106	12/6 Received of them balance of a/c - -		57 38
96	Ship Orozimbo Dr To Sundry Acts		
75	Willard Sears		
	For his bill leather - - -	72 29	
13	Philip Canon Jr		
	For his bill caulking - - -	209 29	281 58
22	Sundry Acts Dr To Thomas W. Morgan		
	For my draft dated 12/15 at 4 mo fav R. R. Crocker	2120.00	
62	Bills Payable		
	For my note to B. Comr Insurance Co dated		
	4 mo 18. 1836 pd by the above draft - -	2000 00	
77	Interest Act		
	For Interest on sd note to 15 Dec	120 00	2120 00
86	Bills Receivable Dr To Joseph Rotch		
90	For his note dated 1/6 at 4 mo on a/c Ship Orozimbo		
	outfits - -		2500 00
107	Sundry Acts Dr To James Arnold		
279	Bills Payable		
	For my note to him dated 3/30 1836 payable 1/6 1837	3179.54	
77	Interest Act		
	For Interest on sd note 9 mo 13 days -	65 17	3244 71
96	Ship Orozimbo Dr To Cash Act		
67	1/10 pd Ezra H. Delano for bungs - -		50

New Bedford January 1837

Folio	Entry		
C 107	James Arnold Dr To Sundry Acs		
C 86	Bills Receivable		
	For Joseph Ketch's note dated 1/6 1837 at 4 mos	2500 00	
C 24	Robinson Brown & Co		
	For my draft on them dated 1/6 at 4 mo	744 71	3244 71
C 12	Sundry Acs Dr To Francis Taber & Sons		
C 71	Expense Act		
	For their bill repairing pump &c	14 28	
C 49	Sperm Stock my half		
	For their bill bungs &c	7 94	22 22
C 96	Ship Orozimbo Dr To Bills Payable		
C 98	1/11 For my acceptance of Capt Sherman's draft dated at Fayal 10/19 1836 at 10 dys sight due 1/24		1100
C 77	Interest Act Dr To Chapman & Bonney		
C 13	1/12 For 4 mos interest on note for $300		6 00
C 13	Chapman & Bonney Dr To B. Comm Bank		
C 45	1/9 For Cash per them		53 89
C 67	Sundry Acs Dr To Cash Account		
C 57	Lydia Russell		
	1/12 pd Freight sundries per Sloop Rodman fm N York	80	
C 103	Elisha Dunbar & Co		
	1/13 pd Ship Orozimbo bill	3 24	
C 49	Sperm Stock my half		
	1/13 pd Elisha Dunbar & Co bill rivets	1 25	
C 96	Ship Orozimbo		
	1/14 pd J. B. Knowles bill salt	2 76	8 05
C 19	Sundry Acs Dr To Wm C Taber		
C 49	Sperm Stock my half		
	For his bill sundries	2 77	
C 96	Ship Orozimbo		
	For his bill	9 45	
C 71	Expense Act		
	For his bill books &c	13 37	25 59
C 67	Cash Act Dr To Sloop Ann my right		
C 6	1/12 Received of Capt Perry for ⅛ of her earnings for 1836		42 63
C 107	Joshua Richmond Dr To Bills Payable		
C 98	For my note dated 1/12 at 3 mo for		184 12

New Bedford January 1837

c 97	Bills Payable Dr To Robinson Brown & Co		
c 24	pd note to Joseph Rotch due 1/13 1837 for $1000		
	by draft on Robinson Brown & Co dated 1/7 at 30 days		
	for same amt - - -		1000 00
c 96	Ship Orozimbo Dr To Sundry Acs		
c 108	Henry P. Willis		
	For his bill making hose &c - - -	62 33	
c 93	Wilcox & Richmond		
	For their bill labour &c - - -	1064 82	1127 1[illegible]
c 77	Interest Act Dr To Joshua Richmond		
c 107	1/18 For Interest on his bill $181.40 for 3 mo		2 7[illegible]
c 86	Bills Receivable Dr To Sperm Stock my half		
c 49	For J. H. Bartletts note dated 12/14 1836 at 4 mo		
	taken by me - - - - -		498 93
c 71	Expense Act Dr To Elisha Thornton & Son		
c 14	For their bill medicine &c for 1834 due Jany 1 1835	38 85	
	" do do " " 1835 " Jany 1 1836	51 19	
	" do do " " 1836 " Jany 1 1837	36 35	126 3[illegible]
c 37	Ship Braganza Dr To Elisha Thornton & Son		
c 14	For their bill replenishing medicine chest due Jany 1 1835		46 18
c 107	Sundry Acs Dr To Joshua Richmond		
c 71	Expense Act		
	For his bill dry goods - - -	159 85	
c 96	Ship Orozimbo		
	For his bill do -	4 55	
WL c 157	William Canacker seamans &c		
	For amt his bill - -	17 00	181 4[illegible]
c 108	Sundry Acs Dr To Mayfield & Tripp		
c 71	Expense Act		
	For their bill labour &c - - -	63 82	
c 49	Sperm Stock my half		
	For their bill labour & fitting naught Press Room	242 40	305 4[illegible]
c 71	Expense Act Dr To Sundry Accounts		
c 108	Abraham Barker & Co		
	For their bill groceries -	156 03	
c 47	Cash Act		
	1/23 pd Joseph Remington bill wood	24 49	180 5[illegible]

New Bedford January 1837

C57	Lydia Russell Dr To Sundry Acs		
C109	Samuel James		
	For his bill paints	13 45	
C67	Cash Act		
	1/23 pd Joseph Remmington bill wood	26 56	
C108	Mayfield & Tripp		
	For their bill house-carpentering	47 15	
C109	Billings T. Core		
	For his bill do	63 75	
C71	Expense Act		
	For 1 bbl flour bot of Abr^m Barker & Co	8 00	
	" ½ do Buckwheat do	4 25	162 96
C77	Interest Act Dr To Elisha Thornton & Son		
C14	For Interest on amt his bill		19 64
C14	Elisha Thornton & Son Dr To Bills Payable		
C98	For my note dated 1/23 at 4 mo for balance of a/c		356 14
C96	Ship Orozembo Dr To Cash Act		
C67	1/23 For Cash pd. Ichabod Clapp bill for horse & waggon to go to Tiverton for second mate		3 00
C110	Ship Hope Dr To Cash Account		
C67	1/25 pd Edmund Davis for cartage of boards		1 30
C77	Interest Act Dr To Crane & French		
C103	For Interest on his bill to 1/13		70
C49	Sperm Stock my half Dr To Sundry Acts		
C67	Cash Act		
	9/9 pd for Oil barrels	2 62	
	6/28 " John Gilbert on a/c	6 00	
	7/20 " do do	10 00	
	9/17 " do do	15 00	
	7/25 " Alfred Howland on a/c	3 00	
	8/15 " do do	5 00	
	9/16 " do do	2 00	
	8/8 " David Crocker do	10 00	
	9/1 " Warren Crapo do	5 00	
	9/9 " Joel Albert do	5 00	
	" " Postage for 6, 7, 8 & 9th mo	20 15	
	9/23 " for 100 bunches flags	6 00	
	10/4 " " 2 loads pine wood	12 95	
	10/15 " Joel Albert on a/c	15 00	117 72

New Bedford January 1837

c 49	Sperm Stock my half Dr To Sundry Accts			
c 67	Cash Act			
	10/11	pd Alfred Howland on a/c	4 00	
	11/4	" David Crocker " do	10 00	
	" "	" Alfred Howland " do	10 00	
	" "	" Expenses to Boston	10 50	
	" "	" Postage to 10/20	4 40	
	11/23	" Benjamin Durfee on a/c	10 00	
	11/26	" John Gilbert " do	10 00	
	11/29	" Thomas Albert " do	10 00	
	12/1	" Alfred Howland " do	5 00	
	12/5	" David Crocker " do	10 00	
	" "	" Benjamin Albert " do	5 00	
	12/19	" John Gilbert " do	10 00	
	10/24	" do " do	20 00	
	12/23	" Warren Crapo " do	10 00	
	12/10	" Thomas Jouvet " do	15 00	
	" "	" Marshall Bird " do	15 00	
	" "	" for 10 Oil bbls	7 00	
	" "	" Postage to 11/20	4 86	
	12/24	" John Gilbert bal. of a/c	1 70	
	12/23	" Insurance on Oil to Philadelphia	15 00	
	12/27	" Warren Crapo on a/c	3 42	
	" "	" West & Paine's bill	79	
	1/1	" Thomas Jouvet on a/c	5 00	
	" "	" Thomas Albert " do	5 00	
	" "	" David Crocker " do	10 00	
	" "	" Benjamin Albert " do	5 00	
	" "	" Postage to 12/20 due 1/1 1837	5 37	
	" "	" Chapman & Bonney bill do	1 94	
	" "	" Wharfage at Howland's Wharf due 1/1 1837	3 00	
	" "	" Freight of bbls from N York	1 38	
	" "	" Thomas Jouvet on a/c	11 00	
	" "	" Thomas Albert " do	11 00	
	" "	" David Crocker " do	11 00	
	" "	" Marshall Bird " do	10 00	
	1/19	" for 1 bbl flour del do on a/c	11 00	
	1/23	" Benjamin Albert " do	10 00	
	1/27	" David Crocker " do	15 00	307 [illegible]
c 71	Expense Act			
		For casting Candles		31 [illegible]
c 53	William R. Rotch & Co			
		Our 1/2 amt due James Arnold 10/19	2800 00	
		" 1/2 do " do 11/6	4250 00	7050 [illegible]
				7388 3[illegible]

New Bedford January 1837

49	Sperm Stock my half Dr To Sundry Acs		
100	Marsena Washburn		
	1/19 For check charged him	101 00	
98	Bills Payable		
	For my note to Bedford Comm Ins Company for Ins on Oil to Philadelphia due 7/22, 1837	98 50	199 50
49	Sundry Acs Dr To Sperm Stock my half		
67	Cash Act		
	Received of Wm Bliss for 1 Gal Fall Oil	95	
	1/21 do .. Mary Grinnell for do	3 80	
	1/26 do .. Samuel W. Heath bal. of a/c	70 87	
	" .. do .. Oliver Crocker do .. do	17 12	92 74
45	Bedford Comm Bank		
	1/26 Received of Chas Tallman & deposited check on New York due 2/15		129 75
			222 49
49	Sperm Stock my half Dr To Cash Account		
67	1/25 pd Jas Remmington for 2 loads of wood for Benjamin Dunpe & Thomas Albert	12 62	
	" " for 6 loads sea-weed & 1 Oil bbl	7 05	19 67
71	Expense Act Dr To Leonard Macomber & Son		
111	For their bill groceries		37 51
111	Leonard Macomber & Son Dr To Sundry Acs		
49	Sperm Stock my half		
	For balance of act transferred	17 02	
45	Bedford Comm Bank		
	For check for balance of a/c	20 49	37 51
53	William R. Rotch & Co Dr To Joseph P. Hynes 5 days		
111	For draft of Capt Christian of Ship Francis on them at 15 days sight accepted 1/30 due 2/19		200 00
49	Sundry Acs Dr To Sperm Stock my half		
13	Chapman & Bonney		
	For amt their bill transferred	52 32	
67	Cash Act		
	1/31 Received of George Tappan bal. of his act	47 41	
21	Elihu Russell & Son		
	For net proceeds sales of Oil & Candles due 12 mo 31, 1836	2130 21	2229 94
96	Ship Orozembo Dr To Cash Account		
67	1/31 pd George Tappan bill crockery ware		19 57

New Bedford February 1837

c 71	Expense Act Dr To Elihu Russell & Son		
c 21	For 50 bus. shorts rec'd in April 1834		11 7[illegible]
c 86	Bills Receivable Dr To Timothy Ingraham of Cleaveland		
c 112	For a check from the Com' Bank of Lak Erie Cleaveland payable at Mechanics Bank N. York at sight rec'd 31 Jany	700 00	
	For Chas G. Glover's draft dated Cleaveland 1/20 at 60 days after date on Fred[k] R. Bunker of N. York	200 00	900 0[illegible]
c 45	Bedford Com' Bank Dr To Borrowed & Lent Act		
c 85	1/4 Borrowed of E. Dunbar & Co & deposited	400 00	
	" " do " Henry Taber " do	500 00	
	1/11 do " E. Dunbar & Co " do	300 00	
	" " do " A. H. Seabury " do	250 00	
	" " Received of do lent moneys do	250 00	
	1/13 Borrowed " D. R. Greene " do	300 00	
	1/18 do " A. H. Seabury " do	300 00	
	1/24 Received " Jos. Rotch lent moneys deposited	100 00	
	" " do " A. H. Seabury do " do	250 00	2650 0[illegible]
	Sundry Acs Dr To Bills Receivable		
c 86	1/19 For C. H. Bartlett's note dated 12/14 at 4 mo	498 93	
	1/23 " William C. Whitridge note dated 11/23 at 6 mo	507 21	
	1/5 " Edmund T. Hastings & Co do " 12/6 " do "	1055 95	
	1/12 " William Eager's do do 9/24 " do "	1066 32	3128 4[illegible]
c 45	Bedford Com' Bank		
	For proceeds of s'd notes	3070 45	
c 77	Interest Act		
	For discount of do	57 96	3128 4[illegible]
c 24	Sundry Acs Dr To Robinson Brown & Co		
	For my draft 1/9 at 4 mo fav' Wm R. Rotch & Co	1000 00	
	do 1/30 " do " " do	500 00	1500 [illegible]
c 45	Bedford Com' Bank		
	For proceeds of s'd drafts	1469 25	
c 77	Interest Act		
	For discount of do	30 75	1500 [illegible]
c 98	Sundry Acs Dr To Bills Payable		
	For my note dated 1/12 at 3 mo fav' Wm R. Rotch & Co	1000 00	
	" " do do 1/23 " " " do	600 00	
	" " do do 1/30 " " " do	1800 00	3400 [illegible]
c 45	Bedford Com' Bank		
	For proceeds of s'd notes	3347 30	
c 77	Interest Act		
	For discount of do	52 70	3400 [illegible]

New Bedford February 1837

c 22	**Sundry Acs Dr To Thomas W. Morgan**		
	For my draft dated 1/16 at 4 m° in fav Wm R. Rotch & Co	1000 00	
	" " do do 1/30 " " do	1000 00	2000 00
c 45	**Bedford Com Bank**		
	For proceeds of sd drafts	1955 33	
c 77	**Interest Act**		
	For discount of do	44 67	2000 00
c 22	**Sundry Acs Dr To Thomas Whitridge**		
	For my draft dated 1/26 at 4 m° fav Wm R. Rotch & Co	1000 00	
c 45	**Bedford Com Bank**		
	For proceeds of sd draft	977 00	
c 77	**Interest Act**		
	For discount of do	23 00	1000 00
c 23	**Sundry Acs Dr To Birckhead & Pearce**		
	For my draft dated 1/26 payable 5/5 without grace	665 54	
c 45	**Bedford Com Bank**		
	For proceeds of sd draft	653 00	
c 77	**Interest Act**		
	For discount of do	12 54	665 54
c 45	**Sundry Acs Dr To Bedford Com Bank**		
	Bills Payable		
c 62	1/4 pa note to Wm R. Rotch & Co	1000 00	
c 97	1/9 " do " Fry & St John	530 00	
c "	1/10 " do " Perry Brothers & Co	425 00	
c "	" " " do " do	425 00	
c "	" " " do " do	425 00	
c 98	1/13 " do fav Wm R. Rotch & Co	1300 00	
c 97	1/18 " do to Joseph Rotch	700 00	
c 98	1/23 " do fav Wm R. Rotch & Co	800 00	
c "	" " Capt Shearman's draft from Fayal	100 00	
c 98	1/24 " note to Howland & Hussey	189 46	
c 97	1/28 " do " Wm R. Rotch & Co	1500 00	
c 98	1/30 " do fav do	1800 00	
c 97	1/31 " do to A. H. Seabury	1300 00	11494 46
c 85	**Borrowed & Lent Act**		
	1/5 pa E. Dunbar & Co borrowed money	400 00	
	" Henry Taber do do	500 00	
	1/12 " E. Dunbar & Co do do	300 00	
	1/17 Lent A. H. Seabury	200 00	
	1/18 pa Hollock & Grinnell do do	200 00	
	1/19 " A. H. Seabury bal. do do	150 00	
	1/20 Lent Joseph Rotch	100 00	1850 00
			13344 46

New Bedford February 1837

56	Sundry Acs for N. Bedford Comm^l Bank		
	For amt brot forward		12344 46
55	Borrowed & Lent Act		
	2/20 Lent Wm R. Rotch & Co on a/c Davis Chase	155 00	
	2/23 " A. H. Seabury	250 00	
	2/26 pr David R. Greene borrowed money	300 00	705 00
67	Cash Act		
	2/2 Check for W. T. Russell	30 00	
	2/17 do " do	30 00	
	2/23 do " Joseph Remmington	13 85	73 85
71	Expense Act		
	2/11 pr Subscription to Mercury	5 00	
	2/12 " Doct Read's bill	3 75	
	2/13 " Joseph Brownell blacksmith's bill	24 32	
	2/24 " Samuel Gifford butcher's bill	21 03	54 10
57	Lydia Russell		
	2/11 pr Subscription to Mercury	4 00	
	2/12 " Doct Read's bill	17 75	
	2/24 " Samuel Gifford butcher's bill	31 32	53 07
103	Crane & French		
	2/13 pr them Ship Orozimbo's bill		67 33
96	Ship Orozimbo		
	2/12 pr Sawyer & West's bill building tryworks	13 75	
	2/24 " Samuel Gifford butcher's bill	1 30	15 05
21	E. Hathaway & Co		
	To my draft on them dated 8/29 at 4 mo taken up by me		600 00
106	William Beetle		
	2/19 pr S. Wings bill		32 62
99	Thomas D. Brown		
	2/14 pr him on act		30 00
108	Henry P. Willis		
	2/23 pr him Ship Orozimbo bill		62 33
77	Interest Act		
	2/12 pr Interest on draft on E. Hathaway	1 20	
	2/27 " do " do " Robinson Brown & Co	10 17	11 37
49	Sperm Stock my half		
	2/24 pr Jno Worden's bill digging cellar for Taught Press Room		31 19
43	Ship Timoleon		
	2/30 pr A. Sturtevant N.Y. for repairs of Chronometer		25 00
14	Watson & Manchester		
	2/31 pr them on a/c		500 00
10	Capt Daniel Wood		
	2/30 pr him on act		50 00
46	New Act		
	For balance		215 24
			14420 62

New Bedford February 1837

c46	Bedford Com^l Bank Old Act Dr To New Act		
c "	Check to Capt Daniel Wood not presented		50 00
c77	Interest Act Dr To Bedford Com^l Bank		
c46	For dis^t of Check on New York for $129.75		16
c67	Sundry Acs Dr To Cash Account		
c35	Moses Shepherd		
	2/7 pa Chas Gunnell for 2 tons of Coal del^d his wife	19 00	
c71	Expense Act		
	2/7 pa do " do do use of store	19 00	
c13	Ship Timoleon		
	2/7 pa do for storage of casks	10 00	
c49	Sperm Stock my half		
	2/7 pa do wharfage 100 boxes candles	1 00	
c104	~~Central~~ Wharf Rotch's		
	2/7 pa do bill wharfage Ship Crozimbo	5 90	54 90
c24	Robinson Brown & Co Dr To Sundry Acs		
c49	Sperm Stock my half		
	For net proceeds 17 casks Oil Soap due 11/12 1836	158 52	
	" ½ do 40 do Winter Oil " 2/19 1837	2094 17	
	" ½ do 200 boxes Candles " 3/4 "	1023 82	
	" ½ do 230 do do " 3/16 "	1180 13	
	" ½ do 200 do do " 4/2 "	1022 02	
	" ½ do 200 do do " 6/10 "	987 60	
	" ½ do 23 bbls Oil Soap " 6/25 "	107 22	6573 48
c24	New Act		
	For my draft Mar 6 at 4 mo^s to New Act	744 71	
	" " do 1 " 17 " 30 days " do	1000 00	
	" " do 1 " 9 " 4 mo^s " do	1000 00	
	" " do 1 " 30 " 4 " " do	500 00	3244 71
			9818 19
c24	Sundry Acs Dr To Robinson Brown & Co		
c49	Sperm Stock my half		
	For error in Oil 3 gals @ 92 cts		2 76
c63	Outstanding Debts		
	For ½ am^t loss on Oil sold J. Mosely 9/18 1834	11 21	
	" ½ do " do do do 8/6 "	14 67	
	" ½ do " do do do 8/4 "	14 40	40 28
c53	William R. Rotch & Co		
	For proportion loss on Elephant Oil 12 mo 31	56 42	
	" do Eben Clark's " " "	16 09	
	" do J. R. Anthony's " " "	4 44	76 95
	am^t carried forward		119 99

New Bedford February 1837

c24	Sundry Acs Dr To Robinson Brown & Co		
	For amt brt forward		119[illegible]
c57	Lydia Russell		
	For proportion loss on Elephant Oil 12 mo 31		133[illegible]
c84	Profit & Loss		
	For proportion do do do " " "		50[illegible]
c77	Interest Act		
	For Interest to 12 mo 31		127[illegible]
c24	New Act		
	For balance		3522[illegible]
			3834[illegible]
c23	Thomas Whitridge Dr To Sundry Acs		
c49	Sperm Stock my half		
	For ½ net proceeds 23 Casks Oil due 10/11 1836	934 87	
	" ½ " do 17 do do " 4/16 1837	1111 58	
	" ½ " do 300 boxes Candles " 3/26 "	1518 02	
	" ½ " do 300 do & 33 Casks Oil " 4/25 "	3854 13	
	" ½ " do 29 Casks W. Oil " 5/5 "	2003 42	9422[illegible]
c23	New Act		
	For balance due 7 mo 20		1911[illegible]
			11333[illegible]
c77	Interest Act Dr To Thomas Whitridge		
c23	For bal of Interest to 7/10 1836	24 20	
	" do " do " 7/20 1837	280 13	304[illegible]
c23	Birckhead & Pearce Dr To Sundry Acs		
c49	Sperm Stock my half		
	For ½ net proceeds 159 casks Fall Oil due 5/5	2660 52	
	" ½ commission returned	8 91	2669[illegible]
	New Act		
	For balance due 5 mo 5 1837		665[illegible]
			3334[illegible]
c23	Sundry Acs Dr To Birckhead & Pearce		
c77	Interest Act		
	For balance of Interest to 5 mo 5 1837	190 18	
c83	Outstanding Debts		
	For ½ amt due from I. L. Lafitte 7/23 1836	356 38	546[illegible]
c22	Thomas M. Morgan Dr To Sperm Stock my half		
c49	For ½ net proceeds 25 casks Winter Oil due 5/1 1837	1499 65	
	" ½ " do 56 " Fall Oil " 12/31 1836	1897 10	
	" ½ " do 138 boxes Candles " 4/1 1837	690 70	
	" ½ " do 34 casks Winter Oil " 5/13 "	2347 11	
	" ½ " do 21 " do " 5/1 "	1056 36	
	" ½ " do 36 " do " 5/1 "	1252 37	8743[illegible]

vigid

New Bedford February 1837

77	Interest Act Dr To Sperm Oil Speculation		
94	For balance of Interest to 7/23 1836		22 59
94	Sperm Oil Speculation Dr To Sundry Acs		
53	William R. Rotch & Co		
	For proportion of profits on Ship Orozimbo Oil due 7/23	190 39	
54	Profit & Loss		
	For proportion of do .. do do .. do	284 06	474 45
86	Bills Receivable Dr To William R. Rotch & Co		
53	For their note dated 7/6 at 4 mo on act Ship Orozimbo outfits		1500 00
93	Wilcox & Richmond Dr To Bills Payable		
98	For my note dated 7/6 at 4 mo on act		1000 00
93	Sundry Acs Dr To Wilcox & Richmond		
	For 6249½ gls Sperm Oil purchased of them @ 94 cts pr gl Cash 10 mo 14 1836	5874 53	
49	Sperm Stock, my half		
	For the above Oil at 90 cts pr gl due 7 mo 23	5624 55	
54	Profit & Loss		
	For 4 cts pr gl on above Oil	249 98	5874 53
49	Sundry Acs Dr To Sperm Stock, my half		
86	Bills Receivable		
	For J. H. Bartletts note dated 9/21 at 4 mo	800 00	
	.. do do .. .. .. do	743 00	
	.. W. C. Whitridge for do .. 11/23 .. 6 ..	507 21	2050 21
21	E. Hathaway & Co		
	For ½ net proceeds 200 boxes candles due 3/19 1837		1024 92
22	Thomas W. Morgan		
	For ½ net proceeds 99 casks Fall Oil .. 1/12 ..	4684 99	
	.. ½ .. do 23 .. Summer Oil .. 3/1 ..	836 78	
	.. ½ .. do 22 .. Winter Oil .. 3/15 ..	1334 12	
	.. ½ .. do 32 .. Summer Oil .. 7/1 ..	1733 12	8589 01
			11664 14
49	Sperm Stock, my half Dr To Expense Act		
71	2/7 For 1 bbl Flour dd John Gilbert		11 00
49	Cash Act Dr To Sperm Stock my half		
67	For premium note charged twice		15 00
13	Chapman & Bonney Old Act Dr To New Act		
..	2/7 For balance to New Act		329 26

New Bedford February 1837

49	Sundry Acs Dr To Sperm Stock my half		
56	Bills Receivable		
	For E. T. Hastings & note dated 1/6 at 6 mo		1055
71	Expense Act		
	For Oil for 1836		41
67	Cash Act		
	10/7 Received of Oliver Crocker for Oil	12 25	
	11/3 do " Eben Cory bal of a/c	16 46	
	do for Oil	7 85	
	12/14 do " Hoops	5 28	
	1/10 do of Northam & Fearing bal of act	45 85	87
105	Jonathan Bourne		
	For bal of act transferred		56
112	Henry Gibbs		
	For net proceeds 5 bbl Tale Oil due 11 Mo 30		148
90	Joseph Rotch		
	For amt act transferred	52 50	
57	Lydia Russell		
	For amt do do	26 30	
108	Abraham Barker & Co		
	For do do do	50 46	
108	Maxfield & Tripp		
	For amt do do	12 15	
96	Ship Orozimbo		
	For do do do	246 55	
67	Cash Act		
	1/24 Charged J. Gilbert by mistake	20 00	407
49	Sperm Stock my half Dr To Sundry Acs		
82	Commission Act		
	For my services manufacturing stock No 15-465 ¾ tons at $3½ per ton		1630
67	Cash Act		
	2/1 pd Marshall Bird	10 00	
	2/3 " Benj. Dunfee $50 - 1 bbl Flour $11	61 00	
	2/6 " Thos Albert	10 00	81
91	Central Wharf		
	For ½ amt wharfage bill		32
34	Privilege in Central Wharf		
	For ½ amt do		32
			1775
49	Sperm Stock my half Dr To Sundry Acs		
77	Interest Act		
	For balance of Interest to Mo 1st 1837	1023 99	
67	Cash Act		
	2/10 pd Barton Ricketson & Co bill	5 47	1029

New Bedford February 1837

c 49	Sundry Acs Dr To Sperm Stock my half		
c 53	William R. Rotch & Co		
	For amt transferd to equalise their act	610 15	
c 49	New Act		
	For balance	36294 70	36904 85
c 23	Thomas Whitridge Old Act Dr To New Act		
c 23	For my draft dated 1/2 6 at 4 mo favr Wm R. Rotch & Co		1000 00
c 10	Capt Daniel Wood Dr To Sperm Stock my ½		
c 49	For amt his act transferd		147 16
c 10	Daniel Wood Dr To William R. Rotch & Co		
c 53	For his order in their favr dated 2/11 1837 cashed 12/31 1836		343 77
c 103	J & G. M. Eddy Dr To Bills Payable		
c 95	For my note dated 9/24 1836 at 6 mo for		123 33
c 12	Sundry Acs Dr To James Durfee for		
c 96	Ship Orozimbo		
	For his bill blacksmithing	580 49	
c 57	Lydia Russell		
	For his bill do	2 76	
c 71	Expense Act		
	For his bill do	8 70	591 95
c 109	Sundry Acs Dr To Mark B. Palmer		
c 71	Expense Act		
	2/20 For his bill sundries	157 55	
c 57	Lydia Russell		
	2/20 For his bill do	28 45	186 00
c 96	Ship Orozimbo Dr To Sundry Acs		
c 112	Thomas Hempton		
	For bill of truckage due Mch 1	113 51	
c 113	Nathan Northrop		
	For Geo. McDougals order for outfits due 3/28	100 "	
c 114	Bills Payable		
	For acceptance Richd Irvins order for outfits due 3/28 favr Coombs & Harlow	99 61	
	For acceptance Jno Chubbucks order for do 3/28 favr Fredk. Bryant	96 38	409 50
c 12	James Durfee Dr To Ship Orozimbo		
c 96	For amt old iron deld him		19 71

New Bedford March 1837

c 7	William Hathaway Dr. To Interest Act		
c 77	For balance of Interest due me calculated to 2 mo 27		10 4
c 67	Cash Act Dr. To William Hathaway		
c 7	2/27 Received of him bal of act		110 7
c 96	Ship Crozimbo 2d voyage Dr. To Expense Act		
c 71	For cartage of sundries to store & casks to Oil works due 1/1 1837		9 6
c 49	Sperm Stock my ½ Dr To Bills Payable		
c 114	For half amt of cost of 6333 gals Sperm Oil bot of		
	Elisha Dunbar of Ship Rodmans cargo at 90 c & Interest	2917 53	
	For my note dated 2/24 at 90 dys fav E. Dunbar	500 "	
	" " do do " " 4 mo " do	1208 77	
	" " do do " " 6 mo "	1208 76	2917 5
c 96	Ship Crozimbo Dr To Sundry Acs		
c 67	Cash Act		
	10/5 pd Benjamin Aikinsbie pilotage	18 "	
c 113	Barton Ricketson & Co		
	For their bill iron work	99 44	117 4
c 96	Sundry Acs Dr To Ship Crozimbo		
c 11	Butler & Allen		
	For amt cordage returned	39 51	
c 113	Barton Ricketson & Co		
	For amt old iron del[d] them	1 72	41 2
c 114	Sundry Acs Dr To Bills Payable		
	For my note dated 2/2 at 3 mo fav Wm R. Rotch	2000 "	
	" " do do 2/9 " do " do	1500 "	
	" " do do 2/23 " do " do	600 "	
	" " do do 2/27 " do " do	2000 "	6100
c 46	Bedford Com[l] Bank		
	For proceeds of s[d] notes	6005 70	
c 77	Interest Act		
	For discount of do	94 30	6100
c 21	Sundry Acs Dr To Elihu Russell & Son		
	For my draft dated 12/1 at 4 mo fav Wm R. Rotch & Co	258 46	
c 46	Bedford Com[l] Bank		
	For proceeds of s[d] draft	254 55	
c 77	Interest Act		
	For discount of do	3 91	258

New Bedford March 1837

c 86	Sundry Acs Dr To Bills Receivable		
	For Sim^n Ingraham's remittance of check on N. York for	700 –	
	– William H. Stowell's note dated 2/3 at 4 mo^s	1000 –	
	– William R. Rotch & Co do do 2/6 – do	1500 –	
	– William H. Stowell's do do 2/3 – do	811 35	
	– Edwd A. Robinson's draft on Robinson Brown & Co dated 12/17 at 4 mo^s	193 05	
	– Sim^n Ingraham's do on Fred^k R. Bunker N. York do	200 –	4404 40
c 46	Bedford Com^l Bank		
	For proceeds of s^d notes & drafts	4335 40	
c 78	Interest Act		
	For discount of do do	69 –	4404 40
c 46	Bedford Com^l Bank Dr To Sundry Acs		
c 85	Borrowed & Lent Act		
	2/4 Received of Alexander H. Seabury on act money lent him	400 –	
	2/11 Borrowed of Wm J. Hawes	500 –	
	– – do – Oliver Crocker	1000 –	
	– – do – Wm J. Hawes	300 –	
	2/13 Received of Alex^r H. Seabury bal. money lent him	531 25	2731 25
c 67	Cash Act		
	2/7 Deposited		970 –
			3701 25
c 22	Sundry Acs Dr To Thomas W. Morgan		
	For my draft dated 2/13 at 4 mo^s fav^r Wm R. Rotch & Co	1000 –	
	– – do do 2/23 – do – do	1200 –	2200 –
c 46	Bedford Com^l Bank		
	For proceeds of s^d drafts	2150 86	
c 78	Interest Act		
	For discount of do	49 14	2200 –
c 49	Sundry Acs Dr To Sperm Stock my half		
	For check on N. York, received from Edward L. Baker for		
	sales 5 1/3 bbls Tall Oil	168 10	
c 46	Bedford Com^l Bank		
	For proceeds of s^d check	167 89	
c 78	Interest Act		
	For discount of do	21	168 10
c 99	Capt Robert Tuckerman Dr To Bills Payable		
c 114	For my note to Henry Taber dated 3/1 at 90 days		626 88
c 78	Interest Act Dr To Daniel Wood		
c 10	For balance of Interest to 12 m^o 31 1836		60 68

New Bedford March 1837

c46	Sundry Acs Dr to Bedford Comm Bank		
c71	Expense Act		
	2/2 For check on N. York for Elizabeth's school bill	147 96	
	2/7 pa Josh. Austin's bill beef &c	32 55	
	2/16 .. protest on draft on E. Hathaway &c	3 20	183 7[illegible]
c85	Borrowed & Lent Act		
	2/2 Lent Alex H. Seabury	631 25	
	2/6 do do	300 ..	
	2/13 pa Wm J. Hawes on act borrowed money	500 ..	
	.. .. .. Oliver Crocker .. do do	500 ..	
	2/14 .. do balance do do	500 ..	
	2/16 .. Wm J. Hawes do do do	300 ..	2731 [illegible]
c31	William W. Swain		
	2/3 pa Edmund Gunnell bal of act		350 ..
	Bills Payable		
c98	2/3 pa note fav William R. Rotch &c	1200 ..	
c98	2/4 .. do .. do	1000 ..	
c97	2/9 .. do to Alfred Gibbs &c	2967 08	
c98	2/10 .. do fav Wm R. Rotch &c	1000 ..	
c97	2/11 .. do to Joseph Rotch	900 ..	
c97	.. .. .. do .. do	900 ..	
c98	.. .. .. premium note on cargo Schr Catherine to Philadelphia	98 50	
c ..	2/25 .. note to Gammer Gunnell	157 94	
c ..	2/24 .. do fav Wm R. Rotch &c	800 ..	
c ..	2/27 .. do .. do	2200 ..	11223 5[illegible]
c119	Sperm Stock my half		
c68	2/3 pa Benjamin Dupu Sy Cash Act. See page 56	..	50
	2/27 .. Marshall B. Bird bal of act	40 91	
	.. .. .. Benjamin Albert in full	98 ..	138 9[illegible]
c104	West & Paine		
	2/4 pa their bill against Ship Corzimbo		458
c99	Thomas D. Brown		
	2/4 pa him on a/c	50 ..	
	2/14 .. do do	35 ..	85
c67	Cash Act		
	2/4 pa check for W. J. R	40 ..	
	2/7 .. Charles Gunnell sundry bills	54 90	
	2/21 .. check for W. S. R	140 ..	
	2/25 .. do .. do	40 ..	
	.. .. .. do .. do	351 70	626 [illegible]
c57	Lydia Russell		
	2/7 pa her		30
c113	William Hammond		
	2/9 pa him on a/c Ship Hope		50
			15514 [illegible]

New Bedford March 1837

Fol.	Particulars			
146	Sundry Acs Dr To Bedford Comm Bank			
	For amt brot forward			1551451
21	Elisha Hathaway &Co			
	2/16 pa my draft on them dated 10/10 at 4 mo returned protested			500 ..
108	Abraham Barker &Co			
	2/21 pa them balance of a/c			10557
91	Central Wharf			
	2/21 pa Henry Taber in full			1950 7
102	Isaac Howland Jr &Co			
	2/25 pa their bill against Ship Orozimbo			31010
13	Philip Cannon			
	2/28 pa him on a/c			50 ..
46	New Act			
	For balance			10534
				1678089
10	Daniel Wood Old Act Dr To New Act			
10	For balance of act due 12 mo 31 1836			9128
49	Sperm Stock my half Dr To Bills Payable			
	For half purchase of 11410 gls Sperm Oil purchased of Nathan Church at 90 ds & Interest added Ship Amazon's Cargo	530393		
114	For my note dated 27 Feb at 6 mo fav Nathan Church for	265197		
	" " do do do 7 " " do "	265196		530393
	" half purchase of 7670 gls Sperm Oil purchased of F. H. Bartlett at 90 ds & Interest added Barque Cora's Cargo	352801		
	For my note fav F. H. Bartlett dated 28 Feb. at 3 mo for	116833		
	" " do " do " do " 4 " "	117409		
	" " do " do " do " 6 " "	118559		352801
				883194
49	Sperm Stock my half Dr To Cash Act			
67	2/18 pa Marshall Bird on a/c	5 ..		
	2/28 " David Crocker " do	25 ..		
	" " " Thomas Albert " do	20 ..		
	3/1 " John Gilbert " do	10 ..		
	3/2 " Warren Crapo's father	5 ..		
	" " " postage bill	7 25		
	" " " Bridge tolls	1 50		7375
15	Hollock & Grinnell Dr To Sperm Stock my half			
49	For amt their bill Oil transferred			108 94
15	Hollock & Grinnell Dr To Lydia Russell			
57	For rent of Store from 5 mo 3 1836 to 1 mo 1 1837			6575

New Bedford March 1837

116	Sundry Acs Dr To Bradford S. Pierce		
71	Expense Act		
	For his bill, mason-work on furnace	66 75	
49	Sperm Stock my half		
	For his bill do do on Sanght Press Room	259 07	
57	Lydia Russell		
	For his bill do do .. Old house water street	9 32	
	.. .. do do .. dwelling house	7 37	342.
86	Bills Receivable Dr To William R. Rotch & Co		
53	For their note dated 3/2 at 4 mos		1800
53	William R. Rotch & Co Dr To Bills Payable		
114	For my note dated 3/2 at 4 mos on a/c		1000
90	Joseph Rotch Dr To Sundry Acs		
-	New Act		
	For balance of a/c due 12 mo 31 1836	2578 61	
78	Interest Act		
	For Interest in red figures as per a/c made up to 12 mo 31. 1836	37 06	2615
78	Interest Act Dr To Joseph Rotch		
90	For balance of Interest to 12 mo 31 1836		138
11	Butler & Allen Dr To Bills Payable		
114	For my note dated 3/8 at 4 mos on a/c their bill against Ship Orozimbo		920
86	Bills Receivable Dr To William R. Rotch & Co		
53	For their note dated 3/8 @ 4 mos		1100
67	Cash Act Dr To Sch Wm Brown my eighth		
5	Received of Capt Anthony for her earnings for year 1836		67
71	Expense Act Dr To Cash Account		
67	For Capt Anthonys bill of freight of coal & sundries		61
57	Lydia Russell Dr To Sundry Acs		
71	Expense Act		
	For freight of Coal from Phia	19 62	
116	B. & S. Sanford		
	For their painters bill	24 21	43
109	Billings & Cory Dr To B & S. Sanford		
116	For balance transferred by mutual consent		30

New Bedford March 1837

116	B. T. Sanford Dr To Lydia Russell		
57	For your rent of the painter's shop one year from Mar 11 1836 to Mar 11 1837		55 -
96	Ship Orozimbo Dr To Sundry A/cs		
116	Joseph Dunbar & Co		
	For their bill cask heading	47 57	
117	A. D. Richmond		
	For his coppersmith's bill	254 54	
117	Charles Grinnell		
	For his bill Pork & Soap due 3 mo 3	507 84	809 95
96	Sundry A/cs Dr To Ship Orozimbo		
117	A. D. Richmond		
	For amt old copper sold them due Jan 15 1837	983 18	
13	Chapman & Bonney		
	For amt old canvass sold them	70 13	1053 31
17	A. H. Seabury & Brother Dr To Bills Payable		
114	For my note dated 3 mo 13 @ 4 mo on a/c Ship Hope		1000 -
117	William G. Cross Dr To Cash Act		
67	3/15 pd him on a/c		10 -
71	Expense Act Dr To Joseph Rotch		
90	For rent of Counting room from 3 mo 1 1835 to 3 mo 1 1837		56 -
96	Sundry A/cs Dr To Ship Orozimbo		
	For bal of act of Outfits due 2 mo 2 1837	22 255 11	
53	William R. Rotch & Co		
	For 1/2 balance do do do	11 127 55	
4	Ship Orozimbo my fourth		
	For 1/4 bal do do do	5 563 78	
90	Joseph Rotch		
	For 1/8 bal do do do	2 781 89	
93	Willcox & Richmond		
	For 1/8 bal do do do	2 781 89	22 255 11
49	Sperm Stock my half Dr To Bills Payable		
114	For my acceptance Davis & Chase's draft dated 3 mo 21 @ 4 mo for old oil casks purchased in Boston		239 55
67	Cash Act Dr To Stage Stock		
27	Received dividend for 1836		30 -

New Bedford March 1837

c 35	Ship Orozimbo 3d voyage Dr To Sundry Acs		
	For balance act due 7 mo 23. 1836	4.271 47	
c 53	William R. Rotch & Co		
	For ½ balance do due do	2.135 74	
c 4	Ship Orozimbo my fourth		
	For ¼ balance do .. do	1.067 87	
c 9	Joseph Rotch		
	For ⅛ balance do .. do	533 93	
c 93	Willcox & Richmond		
	For ⅛ balance do .. do ..	533 93	4.271 4[illegible]
c 43	Sundry Acs Dr To Ship Timoleon		
	For balance act due 12 mo 31. 1836	1.231 31	
c 53	William R. Rotch & Co		
	For 5/16 balance do due do	384 75	
c 7	William Hathaway		
	For 2/16 do do .. do	153 92	
c 8	Elkanah Tallman		
	For 2/16 do do .. do	153 92	
c 7	Latham Cross		
	For 2/16 do do .. do	153 92	
c 9	Stephen Taber		
	For 2/16 do do .. do	153 92	
c 1	Ship Timoleon my eighth		
	For 2/16 do do .. do	153 92	
c 8	Manassah Kempton		
	For 1/16 do do .. do	76 96	1.231 3[illegible]
c 37	Sundry Acs Dr To Ship Braganza		
	For balance act due 12 mo 31. 1836	669 25	
c 3	Ship Braganza my three eighths		
	For 3/8 balance do .. do ..	250 98	
c 53	Wm R. Rotch & Co		
	For 2/8 bal. do .. do ..	167 32	
c 118	Robert S. Smith		
	For 1/8 do .. do .. do ..	83 65	
c 93	Willcox & Richmond		
	For 1/8 do do .. do ..	83 65	
c 10	Daniel Wood		
	For 1/8 do do .. do ..	83 65	669 [illegible]
c 11	David Chase Dr To Bills Payable		
c 114	By my acceptance his order in favr Capt. Benjamin West		
	dated 3 mo 21. 1837		39[illegible]

New Bedford March 1837

Folio	Particulars		
78	Sundry Acs Dr To Interest Act		
35	Ship Orozimbo 2nd voyage		
	For balance of Interest to 7 mo 23 1836	12 48	
45	Ship Junction		
	For bal. do 12 mo 31 1836	10 70	
37	Ship Braganza		
	For bal. do due do	95 76	118 94
57	Lydia Russell Old Act Dr To New Act		
57	3/22 For balance of act due this date	29971	
108	Mayfield & Tripp Dr To Expense Act		
71	For 39 ft just sold them		62
49	Sperm Stock my half Dr To James Durfee Jr		
10	For balance of act due him transfered		2 55
96	Ship Orozimbo Dr To Commission Act		
82	For 2½ per ct Commission on $22835.01 am the Outfits		570 87
114	Sundry Acs Dr To Bills Payable		
49	Sperm Stock my half		
	For half purchase of 9455½ gls Sperm Oil purchased of Oliver Crocker @ 90 cts & Interest added Gen. Pike's Cargo	4.342 20	
	For my note dated 3/23 @ 60 days fav. Oliver Crocker	1.433 21	
	do do 4 mo do	1.447 40	
	do do 6 do	1461 59	4.342 20
	For half purchase of 17376½ gls Sperm Oil purchased of Gibbs & Jenney & William, John, & Benjamin Cummings @ 90 cts & Interest added Ship Columbus Cargo	8.057 91	
	For my note dated 3/16 @ 4 mo fav. Gibbs & Jenney	1.994 91	
	do do 6 do	2.014 49	
	do do 8 do	2.034 63	
	do do 4 John Cummings	664 98	
	do do 6 Benjamin Cummings	671 49	
	do do 8 William Cummings	678 01	8.057 91
93	Willcox & Richmond		
	For my note dated 3/25 @ 4 mo		1000 ..
			13400 11
110	Ship Hope Dr To Thomas Whitridge		
23	For Invoice of 100 bbls flour due 6 mo 17		1002 12
86	Bills Receivable Dr To Sperm Stock my half		
49	For Barton Ricketson's note dated 3/22 @ 4 mo		623 ..

New Bedford March 1837

67	Cash Act — Dr To Sperm Stock my half		
49	3/29 Received of Elisha Dunbar & bal of act		15
86	Bills Receivable — Dr To Willcox & Richmond		
93	For their note dated 3/29 @ 4 mos on act Ship Orozimbo Outfits		1200 –
53	Sundry Acs — Dr To William R. Rotch & Co		
5	Brig Under my three eighths		
	For 3/8 balance of act to 3 mo 1-1836	1460 03	
	" 3/8 do do do " 2nd voyage	806 43	2266 4
71	Expense Act		
	For 28 bags Corn due 4 mo 8 - 1836		71 2
118	William Sturtevant		
	For 1/2 amt due by him 10 mo 11		235 9
3	Ship Cambria my eighth		
	For 1/8 balance of Outfits due 10 mo 19 - 1836		2210 2
1	Ship Frances my sixteenth		
	For 1/16 balance of Outfits due 11 mo 6		1440 7
78	Interest Act		
	For 1 years Interest on my note to James Arnold due 10 mo 15	156 06	
	" Interest " do " do " 1-1 1837	117 –	273 0
66	Bills Receivable		
	For their note dated 3/20 @ 4 mos due 7 mo 23		800 –
			7297 5
53	William R. Rotch & Co — Dr To Sundry Acs		
5	Brig Under my three eighths		
	For 3/8 balance of her act due 6 mo 30 - 1836	4329 47	
4	Brig Sarah my fourth		
	For 1/4 balance her act " 10 mo 11 "	921 87	5251 3
49	Sperm Stock my half — Dr To Cash Act		
67	1/20 pd Marsena Washburn on act	21 –	
	3/13 " Marshall Bird on act	3 –	
	3/27 " do " do	10 –	
	3/20 " John Gibbert " do	5 –	
	3/22 " David Crocker " do	10 –	
	" " postage for January & February	9 88	
	3/17 " for a load of pine wood	8 38	67
67	Sundry Acs — Dr To Cash Act		
49	Sperm Stock my half		
	3/30 pd John Gilbert balance of act	6 55	
57	Lydia Russell		
	For Alvin Moshers wages from 10 mo 22 1836 to 3 mo 29 1837		
	5 mos & 7 days @ $8	41 06	47

New Bedford April 1837

53	Sundry Acs Dr To William R. Rotch & Co		
71	Expense Act		
	For Peter Lewis services for 1836	50 ..	
78	Interest Act		
	For balance of Interest to 3 mo 1. 1837	203 15	
53	New Act		
	For balance Old Act due 3 mo 1. 1837	2263 02	2516 17
46	N Bedford Comml Bank Dr To Sundry Acs		
67	Cash Act		
	3/1 Deposited		150 ..
85	Borrowed & Lent Act		
	3/4 Borrowed of Wm J. Hawes	300 ..	
	.. .. do .. Wm H. Stowel	700 ..	
	.. .. do .. A H. Seabury	750 ..	
	3/7 do .. Laurence Grinnell	600 ..	
	3/11 do .. Oliver Crocker	500 ..	
	3/13 do .. A H. Seabury	500 ..	
	3/18 do .. S. H. Bartlett	400 ..	
	.. .. do .. A H. Seabury	400 ..	
	3/22 do .. Henry Taber	400 ..	
	3/28 do .. Hallock & Grinnell	500 ..	
	.. .. do .. Willcox & Richmond	500 ..	
	3/29 do .. A H. Seabury	500 ..	
	.. .. do .. Hallock & Grinnell	200 ..	
	.. .. do .. Jno C. Haskell	300 ..	6550 ..
111	Patrick Hynes		
	3/7 Received for draft on T & P. Macy of Nantucket		700 ..
			7400 ..
114	Sundry Acs Dr To Bills Payable		
	For my note dated 3/2 @ 3 mo favr Wm R. Rotch & Co	2000 ..	
	.. .. do .. do 3/9 .. do .. .. do	1000 ..	
	.. .. do .. do 3/16 .. do .. .. do	1500 ..	
	.. .. do .. do 3/23 .. do .. Joseph R. Anthony	3000 ..	
	.. .. do .. do 3/30 .. do .. .. do	3000 ..	10.500 ..
46	Bedford Comml Bank		
	For proceeds of sd notes	10337 25	
78	Interest Act		
	For discount of do	162 75	10500 ..
24	Sundry Acs Dr To Robinson Brown & Co		
	For my draft dated 3/6 @ 4 mo	2000 ..	
46	Bedford Comml Bank		
	For proceeds of sd draft	1959 ..	
78	Interest Act		
	For discount of do	41 ..	2000 ..

New Bedford April 1837

86	**Sundry Acs. Dr To Bills Receivable**		
	For Wm R. Rotch & Co. note dated 3/1 @ 4 mo	1800 ..	
	" J. H. Bartlett's do do 3/4 . do ..	500 16	
	" Barton Ricketson & Co do do 3/22 . do ..	623 ..	
	" Willcox & Richmond do do 3/30 . do ..	1200 ..	
	" Wm R. Rotch & Co do do 3/8 . do ..	1100 ..	5223 1
46	**Bedford Comᶜ Bank**		
	For proceeds of sd notes	5117 48	
78	**Interest Act**		
	For discount of do	105 68	5223 1
22	**Sundry Acs. Dr To Thomas W. Morgan**		
	For my draft dated 3/6 @ 4 mo favr Wm R. Rotch & Co	1500 ..	
	" " do do 3/27 . do . . do	2200 ..	3700
46	**Bedford Comᶜ Bank**		
	For proceeds of sd drafts	3613 15	
78	**Interest Act**		
	For discount of do	86 85	3700
46	**Sundry Acs Dr To Bedford Comᶜ Bank**		
11	**Davis Chase**		
	3/1 pd him on act		75 .
85	**Borrowed & Lent Act**		
	3/1 Lent A H. Seabury	400 ..	
	3/6 pd Wm H. Stowers borrowed money	700 ..	
	3/7 . A H. Seabury bal do do	350 ..	
	3/10 . Lawrence Grinnell do do	600 ..	
	3/13 . Oliver Crocker do do	500 ..	
	" " . Wm T. Hawes do do	300 ..	
	3/16 . A H. Seabury do do	500 ..	
	3/22 . ditto do do	400 ..	
	3/23 . Henry Taber do do	400 ..	
	" " . W. H. Bartlett do do	400 .	
	3/30 . A H. Seabury do do	500 ..	
	3/31 . Willcox & Richmond do do	500 ..	
	" " . Hathaway & Grinnell do do	500 ..	
	3/30 . Jno C. Haskell do do	300 ..	6350
71	**Expense Act**		
	3/1 pd J. B. Williams dentist bill	38 ..	
	" " . Jas. Munro's watch-makers bill	20 50	
	3/13 . Cushman keeping horses	13 ..	
	3/15 . Elizabeth's school bill	134 47	
	3/18 . for a load of hay	20 70	226
			6651

New Bedford April 1837

46	**Sundry Acs Dr To Bedford Comm Bank Bills Payable**		
98	3/2 pd note to Oliver Crocker	401 68	
97	3/3 do Davis Chase	750 –	
	– do Frederick Coffin	365 69	
98	3/4 do A H. Seabury	1300 –	
	– do Wm R. Rotch Jr	1500 –	
	– do ditto	900 –	
279	3/6 do James Arnold	3711 05	
98	3/11 do fav Wm R. Rotch Jr	1200 –	
	3/18 do ditto	1800 –	
97	3/23 do to John Price	532 93	
98	3/25 do fav Wm R. Rotch Jr	3500 –	
	3/27 do to F & G. M. Eddy	123 33	
	3/28 do Stephen Tabor	510 25	
	– do ditto	510 25	
	3/29 do Willcox & Richmond	1000 –	
97	3/30 J. B. Strattons dr to Thos. W. Brown	33 –	
	3/31 Sot Stephensons do	90 –	
	– Saml Slocums do	100 –	
	– Reuben Downings do	75 –	
	– Solomon F. Browns do	75 –	
98	– James Bromleys do	83 80	
98	– Thomas H. Tafts do	88 52	18148 88
50	**Sperm Stock** my half		
	3/11 pd Jas M. Staples for 1 ton coal	9 75	
	3/16 S. Dean for 100 bunches flags	10 –	
	3/25 H. Tuckers bill of wood	34 87	54 62
110	**Ship Hope**		
	3/9 pd for 251 iron poles @ 5 cts	12 55	
	3/13 Philip Cannons bill Oakum	12 06	
	3/16 S. Dean for 200 bunches flags	20 –	
	3/23 premium of Insc on flour from Baltimore	10 62	55 23
67	**Cash Act**		
	3/11 pd check for W. T. R	100 –	
	3/22 do do	30 –	
	3/27 do do	50 –	
	3/30 do do	30 –	
	3/31 Alvin Moshers bal of wages	16 06	226 06
109	**Billings & Cory**		
	3/11 pd him balance of act		37 96
101	**David Brenton**		
	3/16 pd him bal of act		35 61
35	**Ship Orozimbo** sec voyage		
	3/17 pd Saml Leonards bill salt		47 83
			18601 19

New Bedford April 1837

46	Sundry Acs Dr To Bedford Comm Bank		
12	Francis Taber son		
	3/17 pd them on act		100
99	Thomas D. Brown		
	3/18 pd him on act	50 -	
	3/30 " " "	30	80
116	Joseph Dunbar & Co		
	3/22 pd them in full		47
25	Willard Sears		
	3/22 pd him in full		72
118	Henry Willcox		
	3/31 pd him on act hay		20
21	E. Hathaway & Co		
	3/13 pd my draft on them returned protested		500
46	New Act		
	For balance		2480
			3299
46	Bedford Comm Bank Old Act Dr To New Act		
"	For check to Henry Willcox not presented		20
93	Willcox & Richmond Dr To Bills Payable		
114	For my note dated 4/3 @ 4 mo		1000
46	Bedford Comm Bank Dr To Cash Act		
67	For amt over charged in James Bramley's order		
67	Sundry Acs Dr To Cash Act		
57	Lydia Russell		
	4/4 pd her	30 -	
105	James Drew		
	4/8 pd him on act	10 "	40
57	Sundry Acs Dr To Lydia Russell		
109	Samuel L. James		
	For ground rent of his painters shop on Centre Street from 5 mo 29 1833 to 5 mo 29 1837. 4 years @ $60	240 "	
82	Henry Taber		
	For ground rent of his store from 3 mo 15 1836 to 3 mo 15 1837	80 "	
19	William Howe		
	For rent of Book store on water street from 1 mo 1 1836 to 1 mo 1 1837. 1 year	140 -	
67	Cash Act		
	4/5 Received of Wm Gordon for ground rent of his house on water street from 4 mo 1 1836 to 4 mo 1 1837 - 1 year	75 "	535

New Bedford April 1837

Folio	Entry		
86	Bills Receivable Dr To Wm R. Rotch & C		
53	For their note dated 4 mo 10 @ 4 mos		800 "
17	James Durfee jun Dr To Sundry Acs		
114	Bills Payable		
	For my note dated 4 mo 10 at 1 mo		250 "
110	Ship Hope		
	4/10 For 1 bbl flour	11 "	
	4/12 " 2 Do Do	22 "	
	4/14 " 2 Do Do	22 "	55 "
			305 "
110	Sundry Acs Dr To Ship Hope		
93	Willcox & Richmond		
	4/8 For 4 bbls flour @ $11	44 "	
	4/13 " 1 Do Do del Willcox	11 "	55 "
115	James Drew		
	4/11 For 1 bbl flour		11 "
			66 "
111	Sundry Acs Dr To Thomas Albert		
78	Interest Act		
	For balance Interest to 4 mo 11 1837	4547	
51	Sperm Stock my half		
	For balance act due him transferd	12935	17482
67	Cash Act Dr To Sperm Stock my half		
51	3/11 Received of Wm Bliss for Oil	190	
	4/13 Do " Joseph Ricketson in full for his act	952	1142
57	Lydia Russell Dr To Cash Act		
67	4/13 paid her		40 "
46	Bedford Comm Bank Dr To Sundry Acs		
85	Borrowed & Lent Act		
	4/1 Borrowed of D. R. Green & C	1000 "	
	" " Do " A. H. Seabury	600 "	
	4/5 Do " Hollocke & Grinnell	200 "	
	4/6 Do " Nehemiah Leonard	400 "	2200 "
57	Lydia Russell		
	4/3 Received dividend at Merchants Bank	35 "	
	" " Do Do " Comm Bank	81 "	116 "
32	Marine Bank Stock		
	4/3 Received dividend		60 "
28	Bedford Comm Bank Stock		
	4/3 Received dividend		24 "
			2400 "

New Bedford April 1837

c 23	Sundry Acs Dr To Thomas Whitridge		
	For my draft dated 4 mo 3 at 4 mo	1600 „	
c 46	Bedford Comm Bank		
	For proceeds of sd draft	1559 20	
c 78	Interest Acct		
	For discount of do	40 80	1600
c 22	Sundry Acs Dr To Thomas W. Morgan		
	For my draft dated 4/6 at 4 mo	2000 „	
	„ „ do do 4/11 „ do „	2500 „	4500
c 46	Bedford Comm Bank		
	For proceeds of sd drafts	4390 88	
c 78	Interest Acct		
	For discount of do	109 12	4500
c 114	Sundry Acs Dr To Bills Payable		
	For my note dated 4/13 at 3 mo fav Jos. R. Anthony	1000 „	
c 46	Bedford Comm Bank		
	For proceeds of sd note	984 50	
c 78	Interest Act		
	For discount of do	15 50	1000
c 86	Sundry Acs Dr To Bills Receivable		
	For Wm R. Rotch & Co note dated	800 „	
	„ do „ do do	800 „	1600
c 46	Bedford Comm Bank		
	For proceeds of sd notes	1569 87	
c 78	Interest Act		
	For discount of do	30 13	1600
c 46	Sundry Acs Dr To Bedford Comm Bank		
	Bills Payable		
c 98	4/1 pd note to A H Campbell	473 „	
c 97	„ „ do „ John W. Palmer	155 40	
c „	4/3 „ Abner C Perry's order for outfits	112 46	
c 98	4/1 „ note in fav Wm R. Rotch & Co	3500 „	
c 97	„ „ do to Holder Russell	340 „	
c „	„ „ do „ Cook & Snow	466 45	
c 98	„ „ „ Charles Pinnela's order for outfits	106 98	
c „	4/5 „ note to Joshua Richmond	184 12	
c „	4/6 „ do „ Jonathan Russell	372 19	
c 97	4/13 „ Joseph Tillis order for outfits	55 12	
c 98	4/15 „ note fav Wm R. Rotch & Co	1000 „	6715

New Bedford April 1837

Fol.	Particulars		
114	Sundry Acs Dr To Bedford Com^l Bank		
85	Borrowed & Lent Act		
	4/4 pd A. H. Seabury borrowed money	600 .	
	4/10 Lent do	400 .	
	" " do Willcox & Richmond	70 .	
	4/14 pd Hollock & Gunnell balance borrowed money	200	1270 .
67	Cash Act		
	4/4 pd Check W. T. R.		50 .
50	Sperm Stock my half		
	4/4 pd Freight of Oil casks from Boston pr Brig Acton	41 58	
	4/11 " Joel Albert balance wages last quarter	34 50	
	" " " Thomas Albert on act wages	30 .	106 08
110	Ship Hope		
	4/5 pd Freight of 100 bbls flour from Baltimore		40 .
22	Thomas W. Morgan		
	4/6 For this amt remitted him by Check on New York	2000 .	
	4/11 " " " do do " do " do	2500 .	4500 .
			5966 08
78	Interest Act Dr To Butler & Allen		
11	For balance interest to 4 mo 25		15 40
11	Butler & Allen Dr To Bills Payable		
114	For my note dated 4/17 at 4 mo		840 51
50	Sundry Acs Dr To Sperm Stock my half		
86	Bills Receivable		
	For C. T. Hastings note dated 4/10 at 4 mo	530 05	
68	Cash Act		
	4/17 Received of Austin Cross on act of Oil sold him	100 .	630 05
50	Sperm Stock my half Dr To Cash Act		
68	4/14 pd Eben Sole for labour		4 .
11	Butler & Allen Dr To Sperm Stock my half		
50	For balance their act transferred		132 33
112	Thomas Hempton Dr To Ship Hope		
110	4/19 For 1 bbl Flour deld Alonzo Howe		10 50
50	Sperm Stock my half Dr To Cash Act		
68	4/19 pd Marshall B. Reed on act		10 .
78	Interest Act Dr To Butler & Allen		
11	For interest on their act to 4 mo 25		36 06

New Bedford April 1857

c 68	Cash Act Dr To Sundry Acs		
c 55	Borrowed & Lent Act		
	4/19 Received of Wilcox & Richmond the same lent them	70 ..	
c 57	Lydia Russell		
	4/20 Received her dividend from B. Comm Insurance Co 4 Shares @ 4 per ct	16 ..	
c 98	Bedford Comm Insurance Stock		
	4/20 Received dividend on my 13 shares @ 4 per ct	52 ..	138
	Butler & Allen New Act Dr To Old Act		
	Drawn in settlement of Old Act		4
c 46	Bedford Comm Bank Dr To Sundry Acs		
c 30	Stock in Steam Boat Boston		
	4/15 Received dividend & deposited	125 ..	
c 74	Cash Act		
	4/20 Deposited	103 ..	228
c 86	Sundry Acs Dr To Bills Receivable		
	For E. T. Hastings note dated 4/10 @ 4 mo	530 05	
c 46	Bedford Comm Bank		
	For proceeds of sd notes	519 80	
c 78	Interest Act		
	For discount of do	10 25	530
c 22	Sundry Acs Dr To Thomas W. Morgan		
	For my draft dated 4/20 @ 4 mo	2500 ..	
c 46	Bedford Comm Bank		
	For proceeds of sd draft	2439 38	
c 78	Interest Act		
	For discount of do	60 62	2500
c 46	Sundry Acs Dr To Bedford Comm Bank		
c 13	Philip Cannon pr		
	4/17 pd him balance of act		59
c 50	Sperm Stock my half		
	4/17 pd Marsena Washburn on act	20 ..	
	4/18 .. David Crocker balance wages	14 86	34
c 17	Capt Michael Baker		
	4/18 pd his wife		50
c 22	Thomas W. Morgan		
	4/20 pd check on New York remitted him		2500
c 110	Ship Hope		
	4/21 pd for 30 bus. potatoes @ 40 cts	12 ..	
	.. .. Wm Handy for 15 cords 3 ft pine wood @ $7	108 13	120
			2764

New Bedford April 1837

119	Isaac B. Chase Dr To Bills Payable		
114	For my acceptance his order fav Bradford Fuller & Co dated 4mo 22d @ 60 dys		35
114	Sundry Acts Dr To Bills Payable		
62	Bills Payable		
	For my note to Stephen Tabor dated 4/21 1836 on demand taken up by new note of same date @ 4mo	400 .	
119	Ichabod Chase & Co		
	For my note dated 4/29 at 4 mos on act of Casks furnished Ship Hope	700 .	1100 .
86	Bills Receivable Dr To William R. Rotch & Co		
53	For their note dated 4/27 @ 4 mos		1500 .
46	Bedford Comd Bank Dr To Borrowed & Lent Act		
85	4/22 Borrowed of A & H. Seabury	200 .	
	4/29 do . Hathaway & Grinnell	300 .	
	. . do . A & H. Seabury	500 .	
	. . Received . Wm T. Hawes the sum lent him	75 .	1075 .
114	Sundry Acts Dr To Bills Payable		
	For my note dated 4/24 @	600 .	
46	Bedford Comd Bank		
	For proceeds of do note	590 70	
78	Interest Act		
	For dis. of do	9 30	600 .
86	Sundry Acts Dr To Bills Receivable		
	For Austin Cross' note dated 4/17 @ 4 mos payable in New York	325 .	
	. Wm R. Rotch & Co note dated 4/27 at 4 mos	1500 .	1825 .
46	Bedford Comd Bank		
	For proceeds of do notes	1787 15	
78	Interest Act		
	For dis. of do	37 85	1825 .
46	Sundry Acs Dr To Bedford Comd Bank		
99	Thomas D. Brown		
	4/22 pd him balance of act		77 05
50	Sperm Stock my half		
	4/22 pd Marsena Washburn on act	20 .	
	4/24 . Freight of Casks of Oil to Boston	10 69	30 69
78	Interest Act		
	4/26 pd Stephen Tabor 1 years interest on note for $400		24 .
			81 74

New Bedford May 1837

Fol.	Entry		
46	Sundry Acts Dr To N Bedford Com'l Bank		
85	Borrowed & Lent Act		
	4/24 pd A H. Seabury borrowed money	200 "	
	" Lent Wm T. Hawes	75 "	
	4/27 do A H. Seabury	300 "	
	4/8 pd G. Howland pr C borrowed money	1000 "	
	4/11 " Hallock & Grinnell do do	200 "	1775
	Bills Payable		
98	4/26 pd note fav Wm C. Rotch C	600 "	
114	4/27 " Jn. Chubbuck order to Fredk. Bryant	96 38	
98	" " " note to Marsena Washburn	353 19	
"	4/29 " do " A H. Seabury	1420 49	
"	" " do " Elkanah Tallman	500 "	2970
110	Ship Hope		
	4/26 pd M. Hathaway for 2 cords 6 ft pine wood @ $5.50		15
			4760
46	N Bedford Com'l Bank Old Act Dr To New Act		
46	For Check to Stephen Taber not presented	24 "	
	" Balance	260 15	284
110	Ship Hope Dr To Sundry Acts		
113	William Hammond		
	For his bill ship joining		323
68	Cash Act		
	5/4 Handed Capt Grinnell for use of the ship on the voyage	20 "	
	5/5 pd Z & G. M. Eddys bill cotton batts	1 84	
	5/8 pd Wm Card for boat hire	2 "	23
			347
119	Richard Chase C Dr To Bills Payable		
114	For my note dated 5/5 @ 90 dys		200
86	Bills Receivable Dr To Willcox & Richmond		
93	For their note dated 5/3 @ 4 mo		1200
114	Sundry Acts Dr To Bills Payable		
	For my note dated 5/1 @ 3 mo fav Jos. Ricketson	1800 "	
	" " do do 5/4 " 3 " " do	2000 "	
115	" " do do 5/11 " 3 " " do	1500 "	5300
46	N Bedford Com'l Bank		
	For proceeds of sd notes	5217 85	
78	Interest Act		
	For discount of do	82 15	5300
119	William Coffin Dr To Sperm Stock my half		
50	For my acceptance his order in fav Saml W. Heath		31

New Bedford May 1837

24	Sundry Acs Dr To Robinson Brown & Co		
	For my draft on them dated 5/1 @ 4 mo	1000 "	
46	Bedford Comm Bank		
	For proceeds of sd draft	977 "	
78	Interest Act		
	For discount of do	23 "	1000 "
86	Sundry Acs Dr To Bills Receivable		
	For Willcox & Richmond's note dated 5/3 @ 4 mo	1200 "	
46	Bedford Comm Bank		
	For proceeds of sd note	1176 40	
78	Interest Act		
	For discount of do	23 60	1200 "
46	Sundry Acs Dr To Bedford Comm Bank		
	Bills Payable		
114	5/1 pd on act my note to Butler & Allen dated 4/17 @ 4 mo	200 "	
98	5/3 " note fav Wm C. Rotch & Co	1800 "	
114	5/5 " do " do	2000 "	4000 "
24	Robinson Brown & Co		
	5/1 Remitted them by check on New York		1000 "
99	Thomas L. Brown		
	5/8 pd his order to Paul Tidman	30 "	
	5/2 " " do " Jno S. Smith	22 73	52 73
85	Borrowed & Lent Act		
	5/8 pd Hallock & Grinnell borrowed money	300 "	
	" " " Jno Standish do do	100 "	
	5/6 " Wm C. Whitridge do do	100 "	500 "
65	Cash Act		
	5/9 pd check to W. T. R		40 "
			5592 73
65	Sundry Acs Dr To Cash Act		
57	Lydia Russell		
	4/13 pd her		40 "
11	Davis Chase		
	4/14 pd him		5 "
110	Ship Hope		
	5/3 pd Benj Cory Ship Keeper		6 "
50	Sperm Stock my half		
	4/15 pd Brayton Wordell on act	5 "	
	5/15 " Ditto " do	6 "	
	5/20 " Sarah Dupee " do	10 "	
	4/20 " Ditto " do	5 "	
	5/19 " Marshall B. Bird on act	10 "	
	5/20 " Warren Crapo " do	5 "	41 "
			92 "

78

New Bedford May 1837

Folio	Particulars		
110	Ship Hope Dr To Sundry Accts		
116	Bills Payable		
	For my acceptance Mary Taylor's bill board		
	for Richard S. Abbot payable in 6 mo. 11 mo 4	75 58	
	" my acceptance Stephen King's order to		
	Church & Browne payable at the end of the voyage	41 30	117
68	Cash Acct		
	5/17 pd Jos. Taber for boat hire		8
119	Frederick Coffin		
	For his bill whale boats &c		303
120	George Russell		
	For 1091 gls Old Oil casks 34 bbls 20 gls @ 1		34
120	Ivory H. Bartlett		
	For 1461 gls do 46 bbls 12 gls @ 7		54
119	Ichabod Chase Jr		
	For 6674 gls Old Oil casks 211 bbls 27½ gls @ 1.12	236 66	
	" their bill new casks, Shooks &c	806 40	1043
			1553
115	Sundry Accts Dr To Bills Payable		
43	Ship Timoleon		
	For my acceptance Capt Bunker's draft dated		
	1 mo 7 @ Talcahuanah @ 10 days sight due 5/30		427
	" my note to Benjamin Coombs dated 5/20 @ 30 days	100 "	
114	Bills Payable		
	pd acceptance Richard Livingston seaman in		
	Ship Ocozimbo	99 61	
78	Interest Acct		
	For Interest on do	39	100
68	Cash Acct Dr To Sperm Stock my half		
50	5/16 Received of Saml W. Heath balance his acct	1 02	
	5/20 do " Charles Hood	58 57	59
86	Sundry Accts Dr To Bills Receivable		
	For C. T. Hastings note dated 4/25 @ 2 mo	867 94	
46	Bedford Comm Bank		
	For proceeds of do note	862 01	
78	Interest Acct		
	For dis of do	5 93	867
22	Sundry Accts Dr To Thomas W. Morgan		
	For my draft dated 5/19 @ 4 mo fav Jos. Rickitson	1000 "	
46	Bedford Comm Bank		
	For proceeds of do draft	975 75	
78	Interest Acct		
	For dis of do	24 25	1000

New Bedford May 1837

46	Bedford Com^l Bank Dr To Borrowed & Lent Act		
85	5/20 Received of Tho Riddell & Sons & deposited		200 "
46	Sundry Acs Dr To Bedford Com^l Bank		
120	Gilbert Almy		
	5/18 pd him on act		25 "
50	Sperm Stock my half		
	5/18 pd Thomas Albert on act	50 "	
	" " " Benjamin Dupee " do	51 "	
	" " " Brayton Worth " do	30 "	
	" " " Marcena Washburn " do	25 "	155 "
110	Ship Hope		
	5/18 pd Peter Lewis bill labour		19 50
120	George Russell		
	5/18 pd his bill casks		34 63
85	Borrowed & Lent Act		
	5/18 Lent J. Riddell & Sons		200 "
22	Thomas W. Morgan		
	5/19 Remitted him by check on N. York		1000 "
71	Expense Act		
	5/19 pd Elizabeth's school bill		138 88
276	Bills Payable		
	5/19 pd Mrs Smith on act my note to Capt C. Smith dated 6 mo 13 1835		50 "
99	Thomas D. Brown		
	5/20 pd him on act		10 "
			1633 01
50	Sperm Stock my half Dr To Sundry Acs		
109	Mark B. Palmer		
	For balance of his act transferred	68 04	
115	Bills Payable		
	For my note dated 5/25 @ 9 mo to C. W. Morgan	346 74	414 78
117	Sundry Acs Dr To Anthony D. Richmond		
50	Sperm Stock my half		
	For his bill candle moulds head-am 1 mo 1 1837	213 81	
71	Expense Act		
	For his bill repairing sundries do do "	26 73	240 54
117	Anthony D. Richmond Dr To Interest Act		
78	For balance of Interest to 5 mo 22 1837		36 71
110	Ship Hope Dr To Cash Act		
68	5/27 pd Benj Wests bill of bungs	3 60	
	5/29 " James Tates bill spy-glass & repairing compasses	7 75	11 35

New Bedford May 1837

115 Sundry Acs Cr To Bills Payable
17 A. H. Seabury & Brother
~~For my note dated 3/13 @ 4 mo~~
" do do 5/24 " 4 " 1480 5
109 Mark B. Palmer
For my note dated 5/24 @ 4 mo 2142
121 Edward L. Baker
For my note dated 4/25 @ 5 mo for balance of act 2999
103 Jonathan Russell
For my note dated 5/30 payable in 12 mo for his bill ws & Burgundy 3711 6
115 Bills Payable
pd acceptance Mary Taylor's bill board of Richard L. Allen
by note of same time & date to Gideon Allen 6 mo fm 5 mo 4.37 758
24418

78 Interest Act Cr To Sundry Acs
109 Mark B. Palmer
For Interest on his act to 5 mo 22 5 22
121 Edward L. Baker
For 1 month 24 days interest on his note 1 45 6 6

50 Sundry Acs Cr To Sperm Stock my half
120 Ivory H. Bartlett
For balance his act transferd 4282 0
86 Bills Receivable
For Wm H. Stowell's note dated 2/3 @ 4 mo 1000 "
" do do " 2/3 " do 811 35
" Ivory H. Bartlett do " 3/14 " do 500 16
" Austin Cross do " 4/17 " do payable in N. York 325 "
" E. J. Hastings do " 4/25 " 2 mo 867 95 3504
121 Edward L. Baker
For his note dated 11/26 @ 6 mo 255
4187

57 Lydia Russell Cr To Expense Act
71 For Sundries as pr memo filed 160

109 Mark B. Palmer Cr To Lydia Russell
57 For ground rent of his Store fm 2 mo 1 1836 to 2 mo 1 1837 45

110 Ship Hope Cr To Edward L. Baker
121 For his bill pork due 9 mo 28 553

119 Frederick Coffin Cr To Anthony D. Richmond
117 For his note dated 4/17 @ 30 days taken up by me 5

New Bedford June 1837

Fol.	Entry	Items	Total
85	Sundry Acs Dr To Borrowed Cent Act		
68	Cash Act		
	5/20 Lent Jos. R. Anthony	200 "	
46	Bedford Com^l Bank		
	5/29 Borrowed of D. R. Green & Co	300 "	500 "
115	Sundry Acs Dr To Bills Payable		
	For my note dated 5/25 @ 3 mos fav^r Jos. Rickertson	2000 "	
	" Do Do 5/29 " Do " Ditto	2600 "	4600 "
46	Bedford Com^l Bank		
	For proceeds of s^d notes	4528 70	
78	Interest Act		
	For discount " Do	71 30	4600 "
22	Sundry Acs Dr To Thomas W. Morgan		
	For my draft dated 5/2 @ 4 mos to replace my draft on him returned protested	1200 "	
46	Bedford Com^l Bank		
	For proceeds of s^d draft	1170 90	
78	Interest Act		
	For discount of Do	29 10	1200 "
46	Sundry Acs Dr To Bedford Com^l Bank		
71	Expense Act		
	5/22 p^d poll tax	20 "	
	5/26 " James Wing for ice for 1836	6 50	26 50
50	Sperm Stock my half		
	5/24 p^d David Crocker on act wages	30 "	
	5/29 " Benj. Albert balance Do	20 55	
	5/30 " Chas. Grinnell for 3 loads of coal	29 50	80 05
	Bills Payable		
114	5/25 p^d note to Oliver Crocker	1433 21	
98	5/26 " Do E. Thornton & Son	356 14	
114	" " Do " Wm R. Rotch & Co	600 "	
"	5/27 " Do " Elisha Dunbar	500 "	
"	5/31 " Do fav^r Wm R. Rotch & Co	2000 "	
"	5/11 " Do to Ditto	1500 "	6389 35
110	Ship Hope		
	5/29 p^d pilotage to sea	25 25	
	5/3 " Custom House fee	8 60	33 85
22	Thomas W. Morgan		
	5/29 p^d draft on him due 5 mo 2 returned protested		1200 "
78	Interest Act		
	5/29 For expenses on s^d draft		3 25
			7733 00

New Bedford June 1837

Fo.	Entry		
46	Sundry Acs Dr To Bedford Comm Bank		
105	James C. Crew		
	5/31 pd him on act		73 50
85	Borrowed & Lent Act		
	5/20 Lent Jos. N. Anthony	200 "	
	5/31 do Wm J. Hawes	150 "	350 "
			423 5
46	Bedford Comm Bank Old Act Dr To New Act		
"	For check to Capt. Aikins not presented	25 25	
	do " Chas. Grinnell do	29 50	
	" Balance	209 03	263 7
57	Lydia Russell Dr To Bedford Comm Bank		
46	5/26 pd Jas. Wing for ice		6 "
68	Sundry Acs Dr To Cash Act		
120	Giles Almy		
	6/2 pd him on act		20 "
57	Lydia Russell		
	6/2 pd her		30 "
50	Sperm Stock my half		
	5/15 pd for 2 loads of wood	8 10	
	" " " postage for April & May	9 63	
	5/29 " Marshall B. Bird on act	5 "	
	6/10 " Ditto order to Mrs Smith	10 "	32 7
110	Ship Hope		
	6/6 pd Ezra Willcox bill punching copper		5 "
			85 7
68	Cash Act Dr To Sundry Acs		
121	Parkhurst & Northrop		
	6/2 Received of them on act of rent of their store	50 "	
50	Sperm Stock my half		
	5/1 Received of Wm Bliss for Oil	2 85	52 8
115	Sundry Acs Dr To Bills Payable		
62	Bills Payable		
	For my note to Stephen Taber dated 5/31 1836 payable on demand for $1000 taken up by new note dated 5 mo 31 1837 on demand for same amount		1000
110	Ship Hope		
	For my acceptance Stephen D. Jordan's order to Payson & Hurd due 11 mo 7	87 70	
	" my acceptance Richard S. Abbot's do to do due 11 mo 7	75 "	
	do John Robertson's order to John A. Standish due 11 mo 7	75 91	238
			1238

New Bedford June 1837

115	Sundry Acs Dr To Bills Payable		
	For my note dated 5/30 @ 4 mo fav Jos. Rick Aon	3000 "	
122	Marine Bank		
	For proceeds of Sd note	2938 50	
78	Interest Act		
	For disct of Do	61 50	3000 "
122	Marine Bank Dr To Wm R. Rotch & Co		
53	6/2 Received of them their 5/16 Capt Bunkers draft for $427		133 44
122	Sundry Acs Cr To Marine Bank		
	Bills Payable		
115	5/30 pd Capt Bunkers draft	427 "	
114	5/31 " note to I. H. Bartlett	1168 33	
97	6/1 " Henry Ellis order to Jno Standish	109 46	
97	" " " Jno Bakers order " Ditto	109 14	
114	6/2 " note to Robert Tuckerman	626 88	2440 81
55	Borrowed & Lent Act		
	5/30 pd D. R. Greene & Co borrowed money	300 "	
	5/31 Lent A. H. Seabury	200 "	500 "
50	Sperm Stock my half		
	5/31 pd Benj. Dupee on act		25 "
68	Cash Act		
	6/14 pd check to W. T. R.		100 "
			3065 81
24	Sundry Acs Dr To Robinson Brown & Co		
	For my draft dated 5/1 @ 4 mo	500 "	
	" " Do " 5/8 " " " fav Joseph R. Anthony	1000 "	1500 "
46	Bedford Comml Bank		
	For proceeds of Sd drafts	1465 50	
78	Interest Act		
	For discount of Do	34 50	1500 "
46	Bedford Comml Bank Dr To Sundry Acs		
55	Borrowed & Lent Act		
	5/1 Received of A. H. Seabury this amt lent him	200 "	
	5/9 Borrowed " Ditto	500 "	
	" " Do " D. R. Greene	300 "	
	" " Do " Wm T. Hawes	200 "	
	5/14 Do " Hallock & Gunnell	200 "	
	" " Do " Jno A. Standish	100 "	
	5/5 Received of Wm T. Hawes this amt lent him	75 "	
	5/17 Borrowed " Henry Taber & Co	300 "	1875 "
68	Cash Act		
	5/14 Drew check for Marine Bank		100 "
			1975 "

New Bedford June 1837

c 115	Sundry Acts Dr To Bills Payable		
	For my note dated 6/5 @ 3 mos fav Jos. Ricketson	2000 "	
	" " Do " 6/12 " " " Jos. R. Anthony	1000 "	3000
c 46	Bedford Comml Bank		
	For proceeds of Sd notes	2953 50	
c 78	Interest Act		
	For discount of Do	46 50	3000
c 22	Sundry Acs Dr To Thomas W. Morgan		
	For my draft on him dated 5/5 @ 4 mos	1000 "	
c 46	Bedford Comml Bank		
	For proceeds of Sd draft	975 25	
c 78	Interest Act		
	For discount of Do	24 75	1000
c 86	Sundry Acs Dr To Bills Receivable		
	For E. H. Bartlett's note dated 4mo 10 @ 4 mos	396 80	
	" J. B. Richmond's note dated 4/10 @ 4 mos	302 32	699
c 46	Bedford Comml Bank		
	For proceeds of Sd notes	692 25	
c 78	Interest Act		
	For discount of Do	6 87	699
c 46	Sundry Acs Dr To Bedford Comml Bank		
c 24	Robinson Brown & Co		
	6/1 Remitted them Check on Providence	500 "	
	6/12 Do " Do " Union Bank Prov.	700 "	
	6/15 Do " Do " Do "	300 "	1500
c 78	Interest Act		
	6/3 pd Stephen Taber 1 years interest on note for $1000		60
	Bills Payable		
c 114	6/5 pd note fav Wm R. Rotch & Co	2000 "	
c 98	6/9 " Do to Wilcox & Richmond	1000 "	
c 114	6/12 " Do fav Wm R. Rotch & Co	1000 "	
c 98	6/16 " Samuel Slocum's order seaman in Ship Orozimbo	59 59	4059
c 71	Expense Act		
	6/9 pd 3 years subscription for Centinel & Gazette		24
c 50	Sperm Stock my half		
	6/10 pd Marshall B. Bird balance wages	14 21	
	" " " Joel Albert's order to A H. Seabury	10 59	24
c 85	Borrowed & Lent Act		
	6/14 pd A H. Seabury borrowed money	500 "	
	6/15 " Wm T. Hawes Do Do	125 "	
	" " Lent A H. Seabury	200 "	
	6/17 pd Hollock & Gunnell Do Do	200 "	1025
			6693

New Bedford June 1837

13	Philip Cannon Dr To Bedford Com^l Bank		
46	6/15 pd him on act		20 "
56	Bills Receivable Dr To Sundry Acs		
21	E. Hathaway & Co		
	For Wm R. Rotch & Co note dated 6/12 @ 6 mos for half amt sales of Candles by them		52029
52	Sperm Stock my half		
	For J. H. Bartlett's note dated 4/10 @ 4 mos	39680	
	" J. B. Richmond's do " 4/10 " do "	30232	
	" Edw. N. Robinson's draft on Robinson Brown & Co dated 12/17 @ 4 mos	19305	89217
			141246
115	Sundry Acs Dr To Bills Payable		
119	Frederick Coffin		
	For my note dated 6/21 @ 4 mos for balance of act		22010
110	Barque Hope		
	For my acceptance John Sandford's order to C. C. Hill & Co due 11 mos 7	75 "	
	" " " Stephen D. Jordans do Edward Crocker due 11 mos 5	75 "	
	" " " Peleg Corys order to C & E. W. Seabury due 11 mos 4	1250	
	" " " Chas. Gibbson do " Ditto " 11 mos 6	75 "	
	" " " William H. Wanton's do " Oliver Hicks due on the Ship's return	7816	31566
			53576
68	Sundry Acs Dr To Cash Act		
110	Barque Hope		
	6/21 pd Paul Howland's bill saw dust	3 "	
	7/1 " James H. Collins bill of tacks &c	24	324
115	Bills Payable		
	6/22 pd note to Benjamin Coombs		100 "
52	Sperm Stock my half Dr		
68	5/31 pd Benjamin Drew on act Dr Cash Act [illegible]	"	25 "
	5/29 " Joel Albert " do	5 "	
	6/22 " Ditto bance of do	5951	
	5/30 " for Charcoal	252	
	6/7 " for a load of wood	618	
	6/10 " Brayton Wardel on act	10 "	
	" " Sarah H. Drew " "	5 "	
	7/3 " Warren Crapo " "	6 "	9421
			22245
68	Cash Act Dr To Borrowed & Lent Act		
85	6/22 Received of A. H. Seabury on act money lent him		100 "

New Bedford July 1837

Folio	Entry	Amount	Total
115	Sundry Acs Dr To Bills Payable		
	For my note dated 6/19 @ 3 mo fav Joseph R. Anthony	1500 "	
	" " Do " 6/26 " 3 " " Ditto	3000 "	
	" " Do " 6/27 " 4 " to Bedford Com Bank on act loan	3300 "	7800
46	Bedford Com Bank		
	For proceeds of Do notes	766370	
78	Interest Act		
	For discount of Do	13630	7800
22	Sundry Acs Dr To Thomas W. Morgan		
	For my draft dated 6/19 @ 4 mo	1000 "	
	" " Do " 6/28 " 4 "	1200 "	2200 "
46	Bedford Com Bank		
	For proceeds of Do drafts	214698	
78	Interest Act		
	For discount of Do	5302	2200 "
46	Sundry Acs Dr To Bedford Com Bank		
51	Sperm Stock my half		
	6/19 pd Crane & French's bill of Coal	39 "	
	6/29 " Brayton Wordel on act	15 "	
	" " " Benjamin Dupee on act	15 "	
	" " " David Crocker " "	15 "	84 "
	Bills Payable		
114	6/19 pd note fav Wm R. Rotch & Co	1500 "	
98	6/27 " Do to Levi Standish	78133	
114	" " " Do " Elisha Dunbar	120877	
114	6/28 " Do fav Joseph R. Anthony	3000 "	6490
22	Thomas W. Morgan		
	6/19 Remitted him check on New York	1000 "	
	6/28 Do Do Do " Philadelphia	1200 "	
	6/5 Do Do draft " New York	1000 "	3200
68	Cash Act		
	6/27 pd for Albert balance of act		398
85	Borrowed & Lent Act		
	6/29 pd D. R. Greene & Co borrowed money	300 "	
	" " " Henry Taber & Co Do Do	300 "	600
46	New Account		
	For balance		4814
			10898
68	Cash Act Dr To Sperm Stock my half		
51	7/1 Received of D. R. Greene & Co balance of act	18509	
	Do of Thomas S. Russell for an advance on Shipment of 500 boxes Sperm Candles to Valparaiso	1150 "	1335

New Bedford July 1837

110	Ship Hope Cr To Sunday Acs		
11	Butler & Allen.		
	For their bill of cordage due 9 mo 6	1227 49	
104	Alexander H. Campbell.		
	For his bill of hoops due 10 mo 24	518 75	
105	Jonathan Russell		
	For his bill paints &c due 11 mo 5	371 16	
13	Philip Cannon		
	For his bill caulking due 8 mo 5	121 50	
121	Wm & C. W. Rickerson		
	For their bill try pots &c due 10 mo 7	156 40	
123	Cook & Hudson		
	For their bill sail making due 11 mo 5	201 65	
15	Jacob Parker		
	For his bill powder &c due 11 mo 5	89 78	2686 73
24	Sunday Acs Cr To Robinson Brown & Co		
	For my draft on them dated 2/7 @ 4 mo	1000 "	
68	Cash Act		
	Received of Marine Bank proceeds of sd draft	974 67	
78	Interest Act		
	For disc of Do	25 33	1000 "
50	Sundry Acs Cr To Sperm Stock my half		
120	Giles Almy		
	7/10 For his order to C. C. Hill & Co	14 46	
96	Ship Crozimbo		
	For Sim Howland's (alias Sim Canacker) order to C. C. Hill & Co	73 10	
71	Expense Act		
	For C. C. Hill & Co bill of meal	1 28	
68	Cash Act		
	7/10 Received of Frick Perry balance of act	35 94	124 78
46	Bedford Com Bank Cr To Sunday Acs		
68	Cash Act		
	7/3 Deposited	1185 09	
50	Sperm Stock my half		
	7/10 Received of J. H. W. Page on act of a note signed by John Cook & Charles Tallman dated 3/6 payable 7 mo 15	200 95	1386 04
83	Outstanding Debts Cr To Robinson Brown & Co		
24	For 1/2 amt loss on Candles sold J. Grant 8/31-1836	531 29	
	1/2 Do " " Do " J. H. Gale 9/30- "	1060 63	
	1/2 Do " Bbl Oil Soap " E. P. Mason 12/10- " "	4 72	1596 64

New Bedford July 1837

83	Outstanding Debts Dr To Robinson Brown & Co		
24	For p[er] amt loss on bbl Oil sold E. P. Mason 2/17 1837 @ 6 mo	16 46	
	" p " D° D° " " D° " J. Congdon 3/4 "	14 91	
	" p " D° D° on 10 " D° " Wm Josdin 4/1 " " D°	159 21	
	" p " D° D° 9 " D° Samuel Usher 3/22 1834 D°	272 69	463 2[illegible]
24	Robinson Brown & Co Dr To Sundry Acs		
82	Commission Act		
	For commission on Samuel Usher sale suspended	6 81	
78	Interest Act		
	For balance of Interest to 6 mo 30 1837	49 69	
24	New Act		
	For balance of act due 6 mo 30 - 1837	4728 14	4784 6[illegible]
115	Sundry Acs Dr To Bills Payable		
	For my note fav Joseph R. Anthony dated 7/3 @ 3 mo	3000 "	
	" " D° to President & Directors & Co " 6/27 @ 4 mo	2000 "	
	" " D° " D° " D° " 6/27 " 4 "	1000 "	
	" " D° dated 7/13 @ 3 mo fav Jos. R. Anthony	1000 "	7000 "
46	Bedford Comm Bank		
	For proceeds of D° notes	6882 84	
78	Interest Act		
	For disc of D°	117 16	7000 "
24	Sundry Acs Dr To Robinson Brown & Co		
	For my draft dated 7/7 @ 4 mo fav Daniel Wood	2000 "	
46	Bedford Comm Bank		
	For proceeds of D° draft	1954 "	
78	Interest Act		
	For disc of D°	46 "	2000 "
22	Sundry Acs Dr To Thomas W. Morgan		
	For my draft dated 7/7 @ 4 mo fav Dan Wood	1500 "	
46	Bedford Comm Bank		
	For proceeds of D° draft	1463 63	
78	Interest Act		
	For disc of D°	36 37	1500 "
46	Sundry Acs Dr To Bedford Comm Bank		
110	Barque Hope		
	7/3 p[d] Crane & Tinch's bill of Tar & Hams	43 82	
	7/5 John Underwood bill of water	24 41	68 2[illegible]
68	Cash Act		
	7/3 Check for W. T. R.		20 [illegible]
			88 2[illegible]

New Bedford July 1837

c 116	Sundry Acs Dr To Bedford Comm Bank		
	Bills Payable		
c 115	7/3 pd note to Wm Hammond	100 "	
c 114	" " Do fav Jos. R. Anthony	3000 "	
c "	7/8 " Do to Wm R. Rotch & Co	1000 "	
c "	7/10 " Do " Butler & Allen	920 "	5020 "
c 50	Sperm Stock my half		
	7/5 pd Thomas Allen on act	25 "	
	7/10 " Benjamin Dupe on act	25 "	50 "
c 120	Giles Almy		
	7/5 pd him on act		25 "
	Borrowed & Lent Act		
	7/7 Lent Jos. Rotch		45 "
c 24	Robinson Brown & Co		
	7/7 Remitted them check on Prov.		2000 "
c 22	Thomas W. Morgan		
	7/7 Remitted him check on Phila		1500 "
c 106	William Beetle		
	7/8 pd him on act		50 "
			8690 "
c 78	Interest Act Dr To Robinson, Brown & Co		
c 24	For ¼ pr ct exchange on check on N. York		250
c 113	William Hammond Dr To Bills Payable		
c 115	For my note dated 5/2 @ 60 days	100 "	
	" " " " 5/2 " 4 mos	17324	27324
c 68	Sundry Acs Dr To Cash Act		
c 111	Joseph P. Hynes of Payta		
	7/18 pd postage of letter	97	
c 57	Lydia Russell		
	7/19 pd R. Johnson for cleansing rooms occupied by Mr Elliot	5 "	5 97
c 110	Ship Hope Dr To Sundry Acs		
c 122	Pope & Morgan		
	For their bill of copper due 8 mo 20		166139
c 10	Daniel Wood		
	For his services fitting ship due 5 mo 5		19 "
c 12	James Durfee Jr		
	For his bill of harpoons & iron work due 11 mo 13		36247
c 120	Giles Almy		
	For his bill stowing ship due 5 mo 5	125 "	
	" " extra filling water due " "	465	12965
			217251

New Bedford August 1837

12	James Emery Dr To Ship Hope		
110	4/17 For 213 lb old iron @ 1½ cts	3 19	
	5/13 " 455 " Do " 1½ cts	6 82	10
	~~Henry Taber & Co. Dr To Lydia Russell~~		
	~~For ground rent of Store on Central Wharf~~		
	~~from June 15 1836 to June 15 1837~~		
102	Sundry Acs. Dr To Henry Taber & Co.		
57	Lydia Russell		
	For their bill of sundries	51 14	
50	Sperm Stock my half		
	For 1 brass pad-lock	61	51
68	Cash Act Dr To Sundry Acs		
111	Patrick Hynes of Payta		
	7/25 Received of Nath. S. Ruggles of Newport for Capt Downings draft on him	400 "	
50	Sperm Stock my half		
	7/26 Received of C. C. Hill & Co balance of act	1 55	401
115	Sundry Acs Dr To Bills Payable		
	For my note dated 6/27 @ 4 mos to President Directors & Co	3700 "	
	" " Do " 6/27 " 4 mos " Do Do "	1700 "	
	" " Do " 6/27 " 4 " " Do Do "	1200 "	
	" " Do " 7/27 " 3 " fav Joseph Ricketson	600 "	7200
46	Bedford Comm Bank		
	For proceeds of Do notes	7081 38	
78	Interest Act		
	For discount of Do	118 62	7200
22	Sundry Acs Dr To Thomas W. Morgan		
	For my draft dated 7/31 @ 4 mos fav Jos. R. Anthony	2000 "	
46	Bedford Comm Bank		
	For proceeds of Do draft	1951 50	
78	Interest Act		
	For discount of Do	48 50	2000
62	Bills Payable Dr To Bedford Comm Bank		
46	7/15 pd note to James H. Collins	1030 "	
114	" " Do fav Joseph R. Anthony	1000 "	
114	" " Do to A. H. Seabury & Brother	1000 "	
"	7/19 " Do " Gibbs & Jenney	1994 91	
"	" " " Do Benjamin Cummings	664 98	5689

New Bedford August 1837

Folio	Entry		
46	Sundry Acs Dr To Bedford Comm^l Bank		
	Bills Payable		
114	7/26 pd note to Oliver Crocker	1447.40	
"	7/2 " do F. H. Bartlett	1174.09	
"	7/31 " do fav^r Joseph Ricketson	600 .	
115	" " do to Charles W. Morgan	346.74	
114	" " do " Wilcox & Richmond	1000 .	4568.23
13	Philip Cannon for		
	7/15 pd him on act		25 .
110	Ship Hope		
	7/18 pd Eben Coys bill of Oakum		53.96
50	Sperm Stock my half		
	7/18 pd David Crocker on act	25 .	
	7/25 " Marsena Washburn on act	30 .	55 .
78	Interest Act		
	7/3 pd Exchange on Thomas Whitridge's draft		7.19
71	Expense Act		
	7/22 pd for carpeting		13.54
			4785.72
46	Bedford Comm^l Bank Old Act Dr To New Act		
"	For balance last month		98.44
110	Ship Hope Dr To Sundry Acs		
105	James Drew		
	For his bill caulking due	236.75	
11	Davis Chase		
	For his bill of labour due	50.46	
123	Elisha Thornton for		
	For his bill of medicine chest & furnishing same	35.48	
19	William C. Taber		
	For his bill charts &c due	20.65	343.34
120	Giles Almy Dr To Bedford Comm^l Bank		
46	7/25 pd him balance of act		45.19
22	Thomas W. Morgan Dr To Bedford Comm^l Bank		
46	7/31 Remitted him by check on Philadelphia		2000 .
110	Ship Hope Dr To Sundry Acs		
17	A. H. Seabury & Brother		
	For their bill of Duck &c due 7 mos	2480.55	
119	Ichabod Chase Ho		
	For bill of cask & labour	6.58	
123	Rodman's Wharf		
	For dockage from 7 mo 7 to 8 mo 14. 38 days @ 57^cts due	21.66	2508.79

New Bedford August 1837

Folio	Account / Particulars		
17	A. H. Seabury & Brother Dr To Ship Hope		
110	For error in their bill of 6 pieces Ravens duck @ $14.75		88
102	Sundry Acs Dr To Henry Taber & Co		
99	Robert Tuckerman		
	For his note to Wm Eddy dated 10/31/36 due 5 mo 3 1837	211 16	
78	Interest Act		
	For Interest on balance of act from 5 mo 3 to 8 mo 10	2 96	214
48	Cash Act Dr To Sundry Acs		
121	Parkhurst & Northrop		
	8/9 Received of them on act of rent	50 "	
53	Wm & C. Rotch & Co		
	8/12 Received of them	200 "	250
48	Sundry Acs Dr To Cash Act		
57	Lydia Russell		
	8/9 pd her	30 "	
114	Bills Payable		
	pd acceptance David Chase draft	239 55	269
15	Sundry Acs Dr To Hallock & Grinnell		
110	Ship Hope		
	For their bill of ships stores due 9 mo 25	345 78	
57	Lydia Russell		
	For their bill of groceries	30 79	
50	Sperm Stock my half		
	For their bill ine store	8 35	
71	Expense Act		
	For their bill groceries	29 78	414
115	Sundry Acs Dr To Bills Payable		
	For my note dated 8 mo 3 @ 3 mo fav Joseph Ricketson	1800 "	
	" " do " 8 " 7 " 3 " " ditto	2000 "	
	" " do " 6 " 27 " 4 " to Presd Directors B. Com Bank	1500 "	
	" " do " 6 " 27 " 4 " " do do	500 "	5800
46	Bedford Comm Bank		
	For proceeds of sd notes	5713 35	
78	Interest Act		
	For discount of do	86 65	5800
46	Bedford Comm Bank Dr To Joseph R. Hynes		
111	8/8 Received of Chas W. Morgan for Capt Thos A. Norton's draft		110

New Bedford August 1837

146	Sundry Acts Dr To Bedford Com^l Bank Bills Payable		
114	8/7 p^d note fav^r Joseph Rickitson	2000 "	
114	8/3 " d^o " Ditto	1800 "	
"	8/7 " d^o to Willcox & Richmond due 5th	1000 "	
"	" " " d^o " Ichabod Chase	200 "	5000 "
50	Sperm Stock my half		
	8/8 p^d Thomas Jouvet on act	50 "	
	" " " Thomas Albert on act	30 "	
	" " " David Crocker on act	20 "	100 "
13	Chapman & Bonney		
	8/8 p^d them on act		50 "
110	Barque Hope		
	8/8 p^d West & Paine's bill Lime & Brick		37 63
115	James Drew		
	8/8 p^d George Clark's bill calking		21 "
102	Henry Taber & Co		
	8/10 p^d them balance of act		185 87
			5394 50
78	Interest Act Dr To Pope & Morgan		
122	For interest on their bill vs Ship Hope for 3 mo and 24 dys		23 35
122	Pope & Morgan Dr To Bills Payable		
115	For Willcox & Richmond's note dated 8/14 @ 3 mo endorsed by me		1684 64
50	Sundry Acs Dr To Sperm Stock my half		
71	Expense Act		
	For 1 box Loaf Sugar & freight of same purchased with funds received of John Sargent of Phil^a for Oil		34 98
68	Cash Act		
	8/23 Received of Capt Tripp balance due on S^d Oil	2 52	
	8/24 d^o of George T. Baker amt bill Oil against him	70 14	72 66
			107 64
106	William Beetle Dr To Bills Payable		
63	For my note dated 8/24 @ 60 dy^s for bal his bill vs S. Crozimbo		132 79
124	Sundry Acs Dr To William Knights		
71	Expense Act		
	For his bill sundries	25 13	
57	Lydia Russell		
	For his bill d^o	3 75	
110	Ship Hope		
	For his bill mahogony	7 16	
96	Ship Crozimbo		
	8/24 For his bill repairing table &c	2 50	38 54

New Bedford September 1837

110	Ship Hope Dr To Cash Act		
68	8/31 pd Peter Lewis for board of William Durfee		
46	Bedford Comm Bank Dr To Sundry Acs		
68	Cash Act		
	8/12 Deposited Cash received of Wm R. Rotch & Co	200 "	
50	Sperm Stock my half		
	8/15 Recd of J. Niles Farrar on act of a shipment of Oil & Candles to Timothy Ingraham of Cleaveland Ohio which he transferred to Mr Farrar	700 "	
85	Borrowed & Lent Act		
	8/31 Borrowed of D. R. Greene & Co and deposited	1000 "	1900
63	Sundry Acs Dr To Bills Payable		
	For my note dated 8/14 @ 3 mos fav Joseph Ricketson	1500 "	
	" " do " 6/27 " 4 " to Presd Directors N.B. Comm Bank	700 "	
	" " do " 6/27 " 4 " " ditto " do	2200 "	
	" " do " 6/27 " 4 " " ditto " do	500 "	
	" " do " 8/28 " 3 " fav Joseph Ricketson	2000 "	
	" " do " 8/31 " 3 " " ditto	3300 "	10200
46	Bedford Comm Bank		
	For proceeds of sd notes	10056 61	
78	Interest Act		
	For discount of do	143 39	10200
22	Sundry Acs Dr To Thomas W. Morgan		
	For my draft dated 8/17 @ 4 mos fav Daniel Wood	3000 "	
46	Bedford Comm Bank		
	For proceeds of sd draft	2927 28	
78	Interest Act		
	For discount of do	72 72	3000
46	Sundry Acs Dr To Bedford Comm Bank		
51	Sperm Stock my half		
	8/12 pd Warren Crapo on act boxing Candles	10 "	
	" " " Marcena Washburn on act	50 "	
	8/15 " Brayton Wordel " do	20 "	
	8/22 " Thomas Albert " do	30 "	
	" " " Benjamin Durfee " do	30 "	
	8/31 " David Crocker balance of act due him	16 80	156
	Bills Payable		
114	8/12 pd note to James Durfee Jr	250 "	
115	8/11 " do fav Joseph Ricketson	1500 "	
114	8/19 " balance note to Butler & Allen	640 51	
"	8/21 " acceptance I. B. Chase Jordan to Bradford Fuller	35 "	2425
			2582

New Bedford September 1837

46	Sundry Acs Dr To Bedford Comm Bank		
	Bills Payable		
98	8/23 pd note to Levi Standish	78132	
"	8/25 " Do " David Briggs	78121	
"	" " " Do " Joshua Barker	78121	
114	8/26 " Do " Elisha Dunbar & Co	120876	
115	8/28 " Do fav Joseph Rick & son	2000 "	
114	8/31 " Do to J. H. Bartlett	118559	673809
112	Thomas Hempton		
	8/12 pd Howe on act		25 "
96	Ship Ciozimbo		
	8/14 pd Mr Crispin's wife		30 "
85	Borrowed & Lent Act		
	8/15 Lent A & H. Seabury & Brother	300 "	
	8/17 Do J. Burgess	200 "	500 "
22	Thomas W. Morgan		
	8/17 Remitted him check on Philadelphia		3000 "
105	James Drew		
	8/25 pd him on act		20 "
124	William Knights		
	8/28 pd him in full		3854
68	Cash Act		
	8/30 pd W. T. R		30 "
71	Expense Act		
	8/16 pd George Crocker	52 "	
	8/26 " Jno Thompson	3012	8012
47	New Act		
	For balance		236243
			1282418
46	Bedford Comm Bank Dr To Borrowed & Lent Act		
85	8/22 Received of J. Burgess borrowed money		200 "
68	Cash Act Dr To Gideon Howland		
124	9/1 Received of H & C. Packard for his draft on them at sight		57428
51	Sundry Acs Dr To Sperm Stock my half		
71	Expense Act		
	For Joshua Austin bill meal	133	
68	Cash Act		
	8/25 Received balance of act	09	142
78	Interest Act Dr To Bedford Comm Bank		
46	For Interest on Joshua Barkers note for 2 mos		781
71	Expense Act Dr To Sperm Stock my half		
51	For John Cook for bill of Sugar 150 lb @ 10c		15 "

New Bedford September 1837

15	Hollock & Grinnell Dr To Sundry Acs		
50	Sperm Stock my half		
	For balance this act transferd to 7mo 7	1084	
57	Lydia Russell		
	For rent of Store from 1mo 1 to 7mo 7 1837	5096	
78	Interest Act		
	For balance of Interest " same time	758	693
63	Sundry Acs Dr To Bills Payable		
114	Bills Payable		
	For my note to Nathan Church taken up by new Note dated 9mo 5 at 3 mos	265197	
78	Interest Act		
	For 3mo & 8 days interest on sd note	4332	26952
68	Sundry Acs Dr To Cash Act		
57	Lydia Russell		
	7/15 pd Negus for labour	1 "	
	8/4 " her	3 "	4 "
124	John S. Shaw		
	8/11 pd him		10 "
50	Sperm Stock my half		
	6/22 pd Benjamin Dunfee on act	10 "	
	8/1 " Ditto " Do	30 "	
	7/25 " Sarah Dunfee " Do	10 "	
	" postage for 6 7 & 8 months	1052	
	" Do at Sundry times	2 "	625
			765
47	Bedford Comm Bank Dr To Sundry Acs		
85	Borrowed & Lent Act		
	9/1 Borrowed of Oliver Crocker & deposited	400 "	
	9/4 Received of A.H. Seabury lent money	300 "	
	" Borrowed " Ditto	200 "	
	9/6 Do " Ditto	200 "	1100
68	Cash Act		
	9/1 Deposited		570
124	Gideon Howland		
	9/4 Received of him check on Bank of America N. York		1100
			2770
63	Sundry Acs Dr To Bills Payable		
	For my note dated 9/7 @ 3mo fav. Joseph Ricketson	2000 "	
	" Do " 6/27 4 " to Presd Directors of B. Comm Bank	1000 "	3000
47	Bedford Comm Bank		
	For proceeds of sd notes	296017	
78	Interest Act		
	For disc of Do	3983	3000

New Bedford September 1837

47	Sundry Acs Dr To Bedford Com. Bank		
	Bills Payable		
114	9/1 pd note to Ichabod Chase	700 "	
115	" " " do fav Joseph Rickitson	2600 "	
276	9/5 " on act of note to Capt Ebent Smith of Ship Brighton	50 "	
115	9/6 " note to Wm Hammond	173 24	3523 24
50	Sperm Stock my half		
	9/4 pd freight of Oil per Schr William to Boston	26 42	
	" " " Benjamin Dunper on act labour	20 "	
	" " " Marsena Washburn on act	40 "	86 42
85	Borrowed & Lent Act		
	9/4 pd Oliver Crocker borrowed money	400 "	
	" " " D. R. Greene & Co do do	1000 "	
	9/7 " A. H. Seabury in full	400 "	1800 "
37	Ship Braganza		
	9/4 pd Capt Baker's draft fav Thomas Russell		51 80
			5461 46
21	Sundry Acs Dr To E. Hathaway & Co		
50	Sperm Stock my half		
	For 1/2 amt charges on 200 boxes Candles per William	14 75	
78	Interest Act		
	For bal Interest to 1 Nov 1 1837	108 54	123 29
21	E. Hathaway & Co Dr To Sundry Acs		
83	Outstanding Debts		
	For Cash received of N. Windsor for note 4 Nov 11. 1834 for $194.25	5 83	
21	New Act		
	For balance due 1 Nov 1-1837	133 79	139 62
21	E. Hathaway & Co Dr To Sundry Acs		
50	Sperm Stock my half		
	For 1/2 net proceeds Sales 200 boxes Candles	985 30	
21	New Act		
	For balance due Nov 1 1837	149 58	1134 88
21	Sundry Acs Dr To E. Hathaway & Co		
83	Outstanding Debts		
	For the following debts not collected		
	" 1/2 share N. Endicotts note received for Candles	377 85	
	" 1/2 amt claim against Colby & Kenniston	10 76	
	" 1/2 James Ingersoll's note received for Candles	87 35	475 96
78	Interest Act		
	For balance Interest to Nov 1-1837		4 85
			480 81

New Bedford September 1837

110	Ship Hope Dr To Bills Payable		
63	For my acceptance Wm Cushings order to Cook & Snow due 11 mo 4		5856
63	Sundry Acs Dr To Bills Payable		
	For Willcox & Richmonds note dated 9/11 @ 3 mo in my fav	1000 "	
	" my note dated 9/14 @ 3 mo fav Jos R. Anthony	1000 "	
	" do " 6/27 @ 4 to President Directors &c B.C. Bank	700 "	2700 "
47	Bedford Com Bank		
	For proceeds of sd notes	2663 46	
78	Interest Act		
	For discount of do	36 54	2700 "
47	Sundry Acs Dr To Bedford Comm Bank		
71	Expense Act		
	9/9 pd Doct. J. B. Williams bill		75 "
93	Willcox & Richmond		
	9/11 pd their note in my favour due 9 mo 6		1200 "
115	Bills Payable		
	9/9 pd note in fav Joseph Ricketson		2000 "
			3275 "
63	Sundry Acs Dr To Bills Payable		
15	Rollock & Grinnell		
	For my note dated 9/19 @ 4 mo for balance of act	851 73	
11	Butler & Allen		
	For my note dated 9 mo 9 @ 3 mo	1067 "	1918 7
12	Francis Taber & Son Dr To Cash Act		
68	9/16 pd them on act		50
110	Ship Hope Dr To Sundry Acs		
125	Andrew Robeson		
	For his bill dockage & fitting from 7 mo 20 '36 to 5 mo 5 1837	150 25	
107	Joshua Richmond		
	For his bill dry goods	28 05	
108	Henry P. Willis		
	For his bill bellows &c	29 73	
50	Sperm Stock my half		
	For balance act transferred	1016 36	
68	Cash Act		
	9/19 pd E. Dunbar & Co bill tallow	79	
16	Tobey & Ricketson		
	For their bill check 172 lb @ 11 cts	18 92	
11	Davis Chase		
	For his bill new casks & shooks	1120 39	2364

New Bedford October 1837

.53	Wm R. Rotch & Co Dr To Bills Payable		
.63	For my note dated 8/2 @ 5 mo given them for ½ half proceeds sales of Candles by Gideon Howland recd by me		1232 "
.110	Ship Hope Dr To Cash Act		
.68	9/29 pd Capt Gunnells draft dated 7/6 1837 at Fayal fav Charles W. Dabney	10986	
	" " " 5 per cent for specie	549	11535
.47	Sundry Acs Dr To Bedford Comml Bank Bills Payable		
.114	9/19 pd Note to Benjamin Cummings	67149	
.115	9/15 " Do in fav Jos. R. Anthony	1000 "	
"	9/22 " Do " " Ditto	1500 "	
"	9/27 " Do " " Ditto	3000 "	
"	" " " Do to A.H. Seabury & Brother	148055	765204
.50	Sperm Stock my half		
	9/19 pd Brayton Wardel in full	3152	
	9/22 " Thomas Jouvet on act	25 "	5652
.71	Expense Act		
	9/22 pd C. S. White for music lessons		136a
.68	Cash Act		
	9/22 pd check W. T. R		100 "
.75	Interest Act		
	9/27 pd Endorsers notice		50
.85	Borrowed & Lent Act		
	9/23 Lent Wm T. Haws		75 "
.47	New Act		
	For balance		901
			790667
.63	Sundry Acs Dr To Bills Payable		
	For my note dated 9/21 @ 3 mo fav Jos. R. Anthony	1500 "	
	" " Do " 9/28 " " Ditto	3000 "	
	" " Do " 9/28 " to A.H. Seabury & Brother	1480 "	5980 "
.47	Bedford Comml Bank		
	For proceeds of Sd notes	588707	
.75	Interest Act		
	For disct of Do	9293	5980 "
.122	Marine Bank Dr To Cash Act		
.68	7/5 Deposited	150 "	
	7/25 Ditto	400 "	
	8/7 Ditto	187 "	737 "

New Bedford October 1837

122	Sundry Accts Dr To Marine Bank		
71	Expense Acct		
	8/1 pd John W. Shaw for corn		30,
125	Unitarian Church		
	8/8 pd assessment		100
125	Elijah Paine		
	7/25 pd him check on Boston		9..
68	Cash Acct		
	8/1 pd R. R. Crocker	38 ,	
	" " " acceptance Davis Chase's draft	239 55	27..
78	Interest Acct		
	8/1 pd expenses on same		3
68	Cash Acct		
	pd Balance		242..
			743..
68	Cash Acct Dr To Sundry Accts		
50	Sperm Stock my half		
	9/26 Recd for 1bbl Oil Soap	7 31	
	9/1 do of Wm Bliss for Oil	1 90	9..
126	Bedford Comml Insurance Co		
	10/3 Received of them for a Loan for which I pledged 1/4 part of Barque Hope		5000
			500..
122	Sundry Accts Dr To Marine Bank		
39	Ship India		
	10/4 pd Capt Coffin's draft dated Bay of Islands New Zealand 5/6-1837	472 93	
114	Bills Payable		
	10/4 pd Note to Gibbs & Jenny	2014 49	
78	Interest Acct		
	To Interest on same	5 04	
115	Bills Payable		
	10/4 pd note fav Jos Ricketson	3000 ,	5492..
63	Sundry Accts Dr To Bills Payable		
	For my note dated 10/3 @ 4 mos to Joseph Ricketson payable at Marine Bank	3000 ,	
122	Marine Bank		
	For proceeds of sd note	2938 50	
78	Interest Acct		
	For disct of do	61 50	300..
68	Cash Acct Dr To Lydia Russell		
57	10/5 Recd dividend on 10 Shares Merchants Bank Stock		3..

New Bedford October 1837

114	Sundry Acs Dr To Watson & Manchester		
96	Ship Orozimbo		
	10/5 For their bill of baking	166 67	
110	Ship Hope		
	For their Do " Do	102 50	
71	Expense Act		
	For their bill Do	2 75	271 92
114	Watson & Manchester Dr To Sundry Acs		
57	Lydia Russell		
	For ground of their store fr 2nd 1.1836 to 2nd 1.1837	100 "	
72	Expense Act		
	For their bill entered twice	1 25	
114	New Act		
	For balance act to 10mo 31.1837	424 22	525 47
68	Sundry Acs Dr To Cash Act		
110	Ship Hope		
	10/6 pd H. Coleman carvers bill		4 50
57	Lydia Russell		
	10/6 pd her order to Ellen Russell	25 "	
	" " Do " Do " E. T. Russell	10 "	
	" " Do I. T. Freeman's bill of Paper for rooms occupied by Mr Elliot	12 "	
	9/12 pd her	15 "	
	9/20 " for a load of wood	7 85	
	9/22 " her	20 "	
	10/3 " for Charcoal	8 75	98 60
			103 10
68	Cash Act Dr To Sundry Acs		
57	Lydia Russell		
	10/6 Received dividend on 27 shares B. Com Bank Stock	81 "	
	" " Do Do on 4 shares Com Insurance Stock	32 "	113 "
28	Bedford Com Bank Stock		
	10/6 Received dividend on 8 shares		24 "
28	Bedford Com Insurance Stock		
	Received dividend on 13 shares		104 "
			241 "
110	Ship Hope Dr To Sundry Acs		
25	Willard Sears		
	For his bill leather	38 57	
112	Thomas Hempton		
	For their bill trucking	79 21	117 78

New Bedford October 1837

63	Bills Payable Dr. To Sundry Acs		
122	Marine Bank		
	10/11 pd Note to Lemuel Kollock dated 9/19 @ 4 mos		
	for $851.73 less Interest 14.34	837 39	
78	Interest Act		
	For 3 mo 11 days interest on sd note	14 34	851
63	Bills Payable Dr. To Sundry Acs		
122	Marine Bank		
	10/11 pd Note to I. R. Anthony dated 8/2 @ 5 mos		
	for $1232. less interest $17.24	1214 76	
78	Interest Act		
	For 2 mo 23 days interest on sd note	17 24	1232
124	Sundry Acs Dr. To John T. Shaw		
57	Lydia Russell		
	For his wages from 4 mo 1 to 10 mo 1. 1837 @ $8 per month	48 "	
125	Elijah Paine		
	For his note to Geo T. Shaw dated 5 mo 13 1837		
	payable on demand pd by me	50 "	98
124	John T. Shaw Dr. To Sundry Acs		
68	Cash Act		
	9/19 pd him	12 "	
47	Bedford Comm Bank		
	10/13 pd him balance of wages & deposited it in		
	the Savings Bank	76 "	88
11	Davis Chase Old Act Dr. To New Act		
"	For balance act due 10 mo 31. 1837		68
9	Stephen Taber New Act Dr. To Old Act		
"	For balance act due 10 mo 31 1837		194
12	Francis Taber & Son Old Act Dr. To New Act		
"	For balance act due 10 mo 13. 1837		312
15	Jacob Parker Old Act Dr. To New Act		
"	For balance act due 10 mo 13 1837		89
78	Sundry Acs Dr. To Interest Act		
11	Davis Chase		
	For balance interest to 10 mo 31 1837	18 47	
9	Stephen Taber		
	For balance do " do	12 62	31

New Bedford October 1837

63	Sundry Acs Dr To Bills Payable For my note dated 10/5 @ 3 mos	3000 "	
47	Bedford Comm Bank For proceeds of do note	295350	
78	Interest Act For discount of do	4650	3000 "
47	Sundry Acs Dr To Bedford Comm Bank Bills Payable		
114	10/3 pd Note to Nathan Church	265196	
115	" " do Edward S. N. Baker	29997	
115	" " do Mark B. Palmer	21426	
114	10/4 do Oliver Crocker	146159	
115	10/6 do fav. I. R. Anthony	3000 "	
114	10/7 do Gibbs & Jenny	203403	
114	" " do Wm Cummings	67801	
63	" " do Nathan Church	269529	
97	10/11 do Davis Chase	900 "	
98	10/12 do Clark Pierce	180 "	1411511
13	Philip Cannon Dr 10/4 pd him balance of act		7650
51	Sperm Stock my half 10/4 pd Thomas Albert on act	40 "	
	10/7 " David Crocker balance of act	1430	5430
110	Ship Hope 10/5 pd B. S. Howland's bill Cars	2180	
	10/6 " S. Bryant's bill hardware	781	
	10/14 " Sawyer & West's bill building tryworks	875	
	" " " H. P. Willis bill hose & bellows	2973	6809
105	James Drew 10/5 pd him balance of act		8125
126	John Wordle 10/6 pd him on act		30 "
117	Charles Grinnell 10/9 pd him balance of act		52048
15	Jacob Parker 10/9 pd his bill vs Ship Orozimbo		6910
72	Expense Act 10/10 pd Samuel Gifford butchers bill		2703
55	Borrowed & Lent Act 10/9 Lent J & S Allen		150 "
78	Interest Act 10/12 pd Interest on Clark Pierce's note	831	
	10/4 " do " Note to Oliver Crocker	220	1051
			1520237

New Bedford October 1837

Folio	Account	Amount	Total
78	Interest Act Dr To Sundry Acs		
117	Charles Grinnell		
	For Interest on Ship Orozimbo bill	12 64	
15	Jacob Parker		
	For Interest on do do "	2 78	
15	Kollock & Grinnell		
	For Gruí 15 dys interest on Note for balance of act	26 80	
111	Watson & Manchester		
	For balance interest to 10 mo 31 1837	28 88	
17	A H Seabury & Brother		
	For Interest on Ship Orozimbo bill	50 10	121 2[illegible]
47	Bedford Comm Bank Dr To Sundry Acs		
68	Cash Act		
	10/3 Deposited	5000 "	
	10/5 do	8000 "	13000 "
78	Interest Act		
	For 43 dys interest on Note to Gibbs & Jenny	14 58	
	" 43 " do " do " Wm Cummings	4 86	
	" 60 " do " do " Nathan Church	26 95	46 39
			13046 39
68	Cash Act Dr To Sperm Stock my half		
50	10/6 Received of Pope & Morgan balance of their act	24 75	
	10/7 do " Oliver Crocker do " " do	5 "	
	10/9 do " John Standish do " " do	15 56	
	10/7 do " Wm H. Stowel do " " do	35 11	80 4[illegible]
68	Sundry Acs Dr To Cash Act		
50	Sperm Stock my half		
	pd Otis N. Pierce balance of act omitted	8 97	
	10/11 " Warren Crapo on act	4 "	
	9/14 " Thomas Albert do	10 "	
	9/28 " Sarah Dupee do	20 "	
	9/26 " for Charcoal	1 50	
	" " postage for 8 & 9 months	7 78	
	" " my expenses to Newport & Prov to effect a settlement with S. H. Gale	15 50	67 [illegible]
125	Elijah Paine		
	10/3 pd him on act		10
			77
22	Sundry Acs Dr To Thomas W. Morgan		
72	Expense Act		
	For 20 Tons Schk Coal bot by him 9 mo 22 1836	130 "	
	" 1 bbl Molasses " " do " "	22 86	152 [illegible]
	carried forward		

New Bedford October 1837

22	Sundry Acs Dr To Thomas W. Morgan		
	For amt brot forward		15286
83	Outstanding Debts		
	For amt loss on bill Sperm Candles sold Percival & Mott	2210	
	" " loss on Oil sold	2016	
	" " " " Do " C. Fahnestock	4388	
	" " bill Oil sold A Seyvert	3060	
	" " Do Do "	124425	
	" " Do Candles sold F. McCrea	45890	181989
78	Interest Act		
	For balance interest to 4mo 1. 1837		44715
			241990
22	Thomas W. Morgan Dr To Sundry Acs		
50	Sperm Stock my half		
	For amt sales 100 Boxes Sperm Candles	50505	
	" " " Do 200 Do Do	99125	
	" " " Do 100 Do Do	48871	
	" " " Do 40 Casks Fall Oil	246860	445361
22	New Act		
	For balance of act due 4mo 1. 1837		2854780
			3300141
51	Sundry Acs Dr To Sperm Stock my half		
12	James Durfee Jr		
	10/17 For balance of his act transferred	76540	
23	Thomas Whitridge		
	For amt Sales of Candles due 8mo 3	85665	
68	Cash Act		
	11/1 Received of D. R. Green for balance of act	23526	185731
12	James Durfee Jr New Act Dr To Old Act		
12	For balance of act to 10mo 31. 1837		12941
86	Bills Receivable Dr To Outstanding Debts		
83	For ½ Nath Endicott's note for $755.70 dated 7/13 @ 4 mos	37785	
	" ½ James Ingersoll's Do " $174.70 " 9/4 " 7 "	8735	46520
	said Notes handed J R Anthony by E. Hathaway & Co and by him deposited for collection at Marine Bank when pd he is to account for them		
78	Interest Act Dr To Sundry Acs		
12	James Durfee Jr		
	10/31 For balance Interest act to this date	1374	
93	Willcox & Richmond		
	10/31 For balance Do " " "	22199	23573

2419.90
132.86
2267.04

deduct 152.86

New Bedford November 1837

23	Sundry Acts Dr To Thomas Whitridge		
83	Outstanding Debts		
	For loss of 25 per cent on claim vs Geo Craft for $143	35 75	
78	Interest Act		
	For balance of Interest Jan 4 1837	56 89	92 6[illegible]
23	Old Act Dr To New Act		
	For balance " Act to D "	3119 88	
93	Willcox & Richmond Old Act Dr To New Act		
93	For balance of act to Oct 31 1837		1173 3[illegible]
110	Ship Hope New Act Dr To Old Act		
110	For balance act of Outfits due Nov 14 1837		15145 5[illegible]
72	Expense Act Dr To William G. Cross		
117	For his services for 1 year ending Oct 31		110 "
119	I. Chase & Co Dr To Isaac N. Chase		
"	For his act transfered to them		35 "
108	Henry P Willis Dr To Ship Hope		
110	For his bill entered twice		29 73
63	Bills Payable Dr To Bills Payable		
	For the following Notes to the President directors &c of the Bedford Comm Bank all bearing date Oct 27 1837 payable in		
63	four months viz:	700 "	
"		1000 "	
"		500 "	
"		2200 "	
"		700 "	
115		500 "	
"		1500 "	
"		1200 "	
"		1700 "	
"		3700 "	
"		1000 "	
		2000 "	
"		3300 "	20,000
	The above Notes are now taken up - for which the Comm Bank hold my note endorsed by Joseph Grinnell dated Oct 27 payable on demand for same amt		20,000

New Bedford November 1837

Folio	Entry		
63	Sundry Acs Dr To Bills Payable		
	For my note dated 10/16 @ 3 mos fav J. R. Anthony	1000 "	
	" " do " 10/30 " 3 " " Jos. Ricketson	600 "	1600 "
46	Bedford Comm Bank		
	For proceeds of sd notes	1575 20	
78	Interest Act		
	For discount of do	24 80	1600 "
47	Sundry Acs Dr To Bedford Comm Bank		
	Bills Payable		
115	10/16 pd note fav Joseph R Anthony	1000 "	
"	10/30 " do " Joseph Ricketson	600 "	1600 "
78	Interest Act		
	10/16 pd 1 years Interest on note to James Arnold		156 06
50	Sperm Stock my half		
	10/18 pd Wm Howlands bill potash	17 10	
	" " " Thomas Jouvet on act	30 "	
	10/24 " Capt Watkins freight of Oil & Candles to Albany	17 70	
	10/25 " Tucker & Carter draft for balance of act	75 26	140 06
68	Cash Act		
	10/3 pd Capt Grinnell draft of Ship Hope		115 35
47	New Act		
	10/31 For Balance		369 52
			2380 99
46	Bedford Comm Bank Old Act Dr To New Act		
47	10/25 check to Tucker & Carter not presented		75 26
122	Sundry Acs Dr To Marine Bank		
50	Sperm Stock my half		
	10/22 pd S. G. Nye bill potaash	142 33	
	10/30 " Thomas Albert on act	25 "	167 33
	Bills Payable		
115	10/24 pd note to Frederick Coffin	220 10	
63	10/26 " do " Wm Beetle	132 79	352 89
104	A. H. Campbell		
	10/25 For check for balance of act		518 75
57	Lydia Russell		
	10/26 pd her tax for 1837		101 65
72	Expense Act		
	10/26 pd my tax for do		468 48
68	Cash Act		
	9/14 pd check W. J. R	50 "	
	9/16 " Francis Taber Jon on act	50 "	
	10/28 " Joseph Grinnell	100 "	200 "
14	Watson & Manchester		
	10/27 pd them on act		150 "
			1959 10

New Bedford November 1837

68	Sundry Acs Dr To Cash Act		
50	Sperm Stock my half		
	10/29 pd Sarah Dusen balance of act		6[illegible]
122	Marine Bank		
	For this amt overcharged	100 "	
	10/5 Deposited	8000 "	
	10/25 Do	100 "	8200 "
			8200 [illegible]
17	A H Seabury & Brother New Act Dr To Old Act		
11	For balance of act due Sn 13		55 [illegible]
122	Marine Bank New Act Dr To Old Act		
"	For balance		1634 [illegible]
117	William G Cross Dr To Marine Bank		
122	10/28 pd him balance of Act		100 "
47	Bedford Comm Bank Dr To Cash		
68	11/3 Deposited D R Greene check		235 [illegible]
37	Ship Braganza Dr To Cash		
68	11/2 paid Entering at Custom house	5 62	
	pd Premium on Specie	56	6 [illegible]
68	Cash Dr To Sundry Acs		
127	To Loan from Marine Bank		
	10/5 Recd from Marine Bank for which I gave my note endorsed by Joseph Grinnell dated 2d Octr payable on demand	8000 "	
31	To Stock in Steam Boat Massachusetts		
	10/25 Recd first dividend	100 "	8100
127	Loan from Marine Bank Dr To Sundry Acs		
68	To Cash Act		
	10/25 pd Marine Bank amt recd for dividend from Steam Boat Massachusetts	100 "	
19	To Sperm Stock my half		
	11/9 pd them amt recd from Capt Baker for Oil	68 85	168
37	Ship Braganza Dr To Cash		
68	11/11 pd Capt Akin piloting Ship over the Flat		3

New Bedford November 1837

Folio	Entry	Amount	Total
122	**Sundry Acts Dr to Marine Bank**		
	Bills Payable		
	11/6 pd my acceptance of Chas Gibeson's order to		
115	O E W Seabury (Seaman in Bragan[za] Ship)	75 "	
	11/7 pd ditto of Stephen Johnson's order to		
115	Edwd Crocker (Seaman in ditto	75 "	
	" pd ditto Richd S. Abbotts order to Payson &		
115	Hurd (Seaman in do	75 "	
115	" pd Stephen D Jordan's order to do — do	87 70	
115	" pd Jno Robertson's order to A Standish — do	75 91	
115	" pd Jno Sands order to C C Hill H[?] do	75 "	
115	" pd Note to Gideon Allen	75 88	539 49
68	**Cash Act**		
	11/6 pd Jno Mathewson Seaman in Ship Braganza		
	balance of wages	17 77	
	Freeman Chase ditto	36 66	
	James L Smith ditto	13 87	
	Hiram Davis ditto	36 66	
	Wm Hutchinson ditto	36 66	
	Zacheus Parker ditto	36 66	
	Cashius C Cumstock ditto	79 16	
	11/10 Check for Self	15 87	
	" pd Joseph Cornell Cooper of Ship Braganza		
	on account his voyage	10 "	
	" pd Allen Hathaway Seaman in Ship		
	on account do	30 "	313 31
17	**Capt Michael Baker**		
	11/7 pd him on account	30 "	
160	**Gorham Baker**		
	" pd him on account	150 "	
49	**Sperm Stock my half**		
	11/9 pd Benjn Durfee bal. of wages	106 26	286 26
			1139 06
37 / 68	**Ship Braganza Dr to Cash**		
	11/6 paid the following Seamen who were		
	shipped on wages		
	Alfred L Smith 3 mo 20 d^s @ $10	36 66	
	Zacheus Parker do "	36 66	
	Freeman Chase do "	36 66	
	Hiram Davis do "	36 66	
	Wm Hutchinson do "	36 66	
	John Mathewson do "	36 66	
	James Smith do $8	29 32	
	Cashius C. Cumstock 12 mo 8 d^s $10	122 66	371 94

New Bedford November 1837

Folio	Date	Entry	Items	Amount
86 / 50		**Bills Receivable Dr. to Sperm Stock My half**		
		Rec^d the following notes endorsed to Jos. Grinnell & deposited in the Marine Bank towards payment of loan		
		Bryant & Perry's note dated 8 Nov. @ 6 mo^s. for	634.50	
		S. H. Bartlett's note " 8 Nov. @ 6 mo^s "	379.91	
		Wm. H. Stowell's note " 11 Nov. @ 6 mo^s "	683.25	1697.6[illegible]
98		**Sundry Ac^s. Dr. to Cash**		
	11/14	For 1 c. pr. Ton on the following Ships paid to the Port Society		
59		Ship India 366 Tons @ 1 ct.	3.66	
37		Ship Braganza 469 Tons @ 1 ct.	4.69	
41		Ship Brighton 354 " " "	3.54	
35		Ship Orozimbo 588 " " "	5.88	
43		Ship Timoleon 346 " " "	3.46	
110		Barque Hope 300 " " "	3.—	24.2[illegible]
63 / 37	11/15	**Peter Lewis Dr. to Ship Braganza** For 50 lb^s Old Pork @ 4 c^s.		2.[illegible]
50 / 98	11/16	**Sperm Stock My half Dr. to Cash** pd. Thos. Jouvet on a/c		50
126 / 128		**Merchants Bank Dr. to Loan from Merchants Bank**		
	11/17	For Loan from Merchants Bank for which I gave my note dated 9 Oct. endorsed by Jos. Grinnell payable on demand passed to my Cr. in Merchants Bank this day		4000
115 / 126	11/17	**Bills Payable Dr. to Merchants Bank** Paid my note to Pope & Morgan		1684
122 / 83	11/20	**Marine Bank Dr. to Outstanding Debts** Rec^d Am^t of E. Indicott's note for Sperm Candles sold him by E. Hathaway & Co. & deposited the same in Marine Bank		377
97 / 93		**Bills Payable Dr. to Bills Payable** For my note dated 21 Oct. 1836 fav^r S. Tabor for $800— taken up by new note dated 21 Oct. 1837 for		800

New Bedford November 15th

17	Diversion Acct. Dr. to Sundries [illegible]		
	1843 [illegible]		
	Ship [illegible]		
1	[illegible] N. Ball [illegible]	83 33	
	Benj. Howland	11 81	
3	Daniel Chadwick	66 69	
	Joseph Hammond	38 62	
43	[illegible] Allston	6 62	
	William Allston	43 73	
64	Joseph Burrill	16 77	
	Rufus Hunter	64 88	
65	Nehemiah Chace	33 03	
66	Andrew Brown	152 08	
71	[illegible] Brown	134 80	
67	James [illegible]	82 74	
167	Charles Brown	15 52	
172	Joseph T. Tobin	14 20	
169	Wilson P. Haywood	35 99	
173	James Cook	39 71	
173	Stephen P. Harrison	11 54	
174	Charles [illegible]	55 72	
174	[illegible]	41 54	
175	Allen Hathaway	100 77	
	Orrin [illegible]	143 88	
176	Hiram [illegible]	69 51	
	George Russell	51 53	
177	Henry Tabor [illegible]		
	[illegible]		
	[illegible]	33 62	1355 15
236	Cargo Ship Diamond 2d voyage Dr. to Sundry Acct.		
237	Ship Diamond		
	1843 [illegible] 38.50		
	[illegible] 2.56		
	[illegible] 3.50		
	[illegible] 10.25		
	[illegible] [illegible]	1343 12	
241	Central Wharf		
	[illegible]	28 33	
234	[illegible] Wharf		
	[illegible]	29 01	
92	[illegible]		
	[illegible]	21 54	
82	Commission Acct.		
	[illegible]	609 18	2031 00

New Bedford November 1837

	C 120	Cargo Ship Braganza 2d voyage		
		Dr. to Sundries viz.		
		[illegible] for [illegible]	3205	06
	C 17	[illegible]	1838	62
WL No 1	C 30	[illegible]	1176	72
	C 31	[illegible] N. Bill?	360	21
	C	Benjamin Ballard?	732	42
	C 162	Daniel [illegible]	300	61
	C	[illegible]	300	61
	C 163	[illegible]	388	36
	C	William [illegible]	754	48
	C 164	[illegible]	420	25
	C	Charles [illegible]	400	30
	C 165	[illegible]	392	24
	C	[illegible]	312	24
	C 166	[illegible]	188	22
	C	[illegible]	328	56
	C 167	[illegible]	300	30
	C	[illegible]	304	82
	C 168	[illegible]	304	18
	C	[illegible]	303	27
	C 169	Nelson D. Haywood?	5	70
	C	Henry Macy?	5	40
	C 170	[illegible] Macy?	204	18
	C	[illegible] Brown?	724	17
	C 171	[illegible]	304	48
	C	[illegible]	323	62
	C 172	[illegible]	323	62
	C	William Reed?	319	09
	C 173	James [illegible]	323	15
	C	[illegible]	196	12
	C 174	Charles [illegible]	307	72
	C	John [illegible]	360	35
	C 175	[illegible]	308	04
	C	[illegible]	336	33
	C 176	[illegible]	273	12
	C	[illegible]	49	92
	C 177	[illegible]	333	74
	C	[illegible]		
	C 33	[illegible]	3423	67
	C 3	Ship Braganza [illegible]	4033	65
	C 10	[illegible]	3211	98
	C 13	[illegible]	3211	98
	C 18	[illegible]	3211	98	15,55[illegible]

New Bedford . November 1857

37		Ship Braganza Dr. to Sundry Acct.			
17		Michael Baker [illegible]		704 05	
92		Peter Davis [illegible]		14 53	718 58
37		Ship Braganza Dr. to Giles Almy			
120	11/23	For taking ship to wharf, discharging, tiering & filling up cargo.			200 —
		Cargo Ship Braganza 2d voyage Dr. to Sundry Acts.			
		Ship Braganza			
	11/23	Paid pilotages to & from sea	58.00		
		Labour on Oil	20.67		
		watching Oil on wharf	25.00		
		coopering 322 Casks @ 12½ cts	40.25		
		Cost of manning 5th boat	1200 —	1343 92	
		Central Wharf			
		for wharfage on 1611 bbls @ 3 cts		48 33	
		Priviledge in Central Wharf			
		for wharfage on 967 bbls @ 3 cts		29 01	
		Eli Haskell			
		For guaging 2578 bbls @ 2 cts		51 56	
		Commission Act.			
		For 1 p cent. on $60,918 —		609 18	2,082 —
		Michael Baker For his share proceeds of cargo		3,268 66	
		Gorham Baker		1,838 62	
		Simeon N. Bates		1,176 72	
		Benj. Howland		840 51	
		Danl. Chadwick		735 45	
		Jos. Scamman		296 69	
		Lemuel Martin		296 69	
		William Walton		588 36	
		Jos. Cornell		754 48	
		Rufus Hamlet		420 25	
43		Sundry Acts. Dr. to Bills Payable			
	11/6	For my note fav. Jos. Ricketson dated 10 mo. 30 @ 3 mos.		1800 —	
	11/9	" " do. " Do. " 10 mo. 30 @ 3 mos.		2000 —	
	11/15	" " do. " Do. " 10 mo. 30 @ 3 mos.		1500 —	5300 —
78		Interest a/c			
		For Int. on above notes		74 53	
47		Bedford Com. Bank			
		For proceeds above notes		5,225 47	5,300 —

Paid

Paid

New Bedford November 1837

Paid | Ship Braganza Dr. to Giles Almy
11/23 For taking ship to wharf

c37 Ship Braganza Dr. to Cash
c98 12/1 Paid D Brown for labour

c117 Anthony D Richmond Dr. to Interest Act.
c78 For Int. on bal. his a/c $473.78 from 5 mo. 22-1837 to 12 mo. 1-1837 - 6 mos. 9 ds. ... 14

c98 Cash Dr. to A D Richmond
c117 12/1 Recd a check for bal. his a/c ... 487

c78 Interest Act. Dr. to A D Richmond
c117 12/1 For 4 mos. Int. charged him on ship Orozimbo's bill copper ... 19

c130 Sperm Stock in Co. with Joseph Grinnell Dr. to Ship Braganza
c37 11/23 For 7 cords Old wood @ $2 ... 14

c112 Thomas Kempton Dr. to Ship Braganza
c37 11/24 For 1½ cords Old wood @ ... 3

c47 Sundry Acts. Dr. to Bedford Com. Bank

c37	Ship Braganza 11/1 pd. pilotage in ...	33 —	
	11/23 Paid Capt. Baker's order fav. Thos. Burgess for wages	32 —	65 —
c57	Lydia Russell 11/6 pd. Wm Gordon for making bank South side of house ...	6.25	
	11/24 Paid for a load of wood ...	5.56	11 81
	Bills Payable		
c115	11/6 pd. note fav. Jos. Ricketson ...	1800 —	
c115	11/9 " Do. " Do. ...	2000 —	
c63	11/7 " Do. " Do. ...	1500 —	
c63	11/14 acceptance Wm Cushing's order ...	58.56	
c115	11/15 " Do. Peleg Corys "	12.50	5,371 06
c50	Sperm Stock My 1/2 11/17 pd. M Washburn on a/c	100 —	
	11/21 pd. frt. on 500 Boxes Candles sent to Boston to be reshipped to Valparaiso ...	40 —	140 —
c79	Interest Act.		
	11/23 pd. Int. for 1 yr. on note to S Tabu for $800 ...		48 —
c130	Sperm Stock in Co. with Jos. Grinnell		
	11/24 pd. for load of wood ...		6 36
c92	Peter Lewis 11/25 pd. him bal. of a/c ...		12 50
c18	J S Deighans 11/30 " " " " a/c		5 61
c47	New Act. For bal.		94 65	575[illegible]

New Bedford November 1837

p17	Sundry Acs. Dr. to Michael Baker		
11/23	For the bal. following mens acs. there not being enough due them to pay whole amts. Capts. slop bills		
p166	Chs. Thompson	23 17	
p168	Chs. H. Sadler	13 82	36 99
p37	Ship Braganza Dr. to Sundry Acs.		
11/23	For bal. the following mens ac. on W. Leger		
p169	Henry Macoy	108 30	
p170	Newton Macoy	108 30	
p171	Saml. Davenport	76 83	
p172	Thomas Evans	27 38	
p68	Cash Act. For amt. chgd. Wm. Read on W. Leger for 2 bbls. Flour – not chgd. in ships outfits	14 66	355 47
p37	Sundry Acs. Dr. to Ship Braganza		
11/23	For amts. pd. the following men & chgd. ship at sundry times		
p160	Gorham Baker	26 –	
p161	Simeon N. Bates	26 –	
p "	Benj. Howland	26 –	
p162	Danl. Chadwick	151 –	
p "	Jos. Scamman	171 –	
p163	Saml. Martin	116 –	
p "	William Watson	151 –	
p164	Jos. Cornell	86 72	
p "	Rufus Hamlet	156 –	
p165	A. Chace	151 –	
p "	Manuel Clark For amt. chgd. him & bal. his a/c . . .	392 24	
p166	A. Brown	151 –	
p "	Chs. Thompson	162 25	
p167	Jas. Tripp	227 65	
p "	Chs. Brown	120 30	
p168	Chs. H. Sadler	151 –	
p "	Neal Proctor	151 –	
p169	N. P. Haywood	151 –	
p170	Johnson Brown	151 –	
p171	Jos. T. Tobin	151 –	
p172	Thomas Evans	151 –	
p "	Wm. Read	174 96	
p169	Henry Macoy	114 –	
p170	Newton Macoy	114 –	
p171	Saml. Davenport	151 –	
p173	James Cook For amt. chgd. him & bal. his a/c .	179 38	3,753 50
	Amts. carried over . .		

New Bedford November 1837

	37	Sundry Acts. Dr. to Ship Braganza			
		Amt. brot over		3755 50	
WL No 1	173	G P Harrison		57 72	
"	174	Chs. Ennis For amts. chg. ship & bal. his a/c .		160 40	
"	"	Ino. Fish		26 —	
"	175	A Hathaway		14 —	
"	"	E Joy		14 —	
"	176	H Novaheera		14 —	
"	"	Geo. Manuel		14 —	
"	177	Henry Yates		14 —	
"	"	Alvin T Boyd		14 —	4081 6[illegible]
	68	Cash Dr. to Sperm Stock My 1/2			
	50	12/2 Recd of Geo. Tappan for Oil sold him			197 [illegible]
	50	Sperm Stock My 1/2 Dr. to Eli Haskell			
	92	For his bill of guaging to Sep. 20-1836			3 5[illegible]
	37	Ship Braganza Dr. to Michael Baker			
	17	11/23 For Sundry bills of Slops against men shipped during the voyage & who afterwards deserted			796 [illegible]
	122	Sundry Acts. Dr. to Marine Bank			
	37	Ship Braganza			
		11/11 Paid C Howland for keeping ship . . .		17 25	
	68	Cash Acct.			
		11/15 Paid Port Society 1¢ per Ton on the ships I am an owner in	20.96		
		11/16 Check to self . . .	75.68		
		11/7 Paid A L Smith bal. wages . . .	36.66	133 30	
	17	Michael Baker			
		11/15 Paid him on a/c	20 —		
		11/18 " " " "	200 —		
		11/27 " " " "	100 —	320 —	
WL No 1	177	Alvin T Boyd			
		11/15 Paid him on a/c	20 —		
		11/22 " " bal. his a/c	319.74	339 74	
WL No 1	161	Stimson N Bates			
		11/18 Paid him on a/c	40.00		
		11/22 " " bal. of voyage . . .	1007.16	1,047 16	
	120	Giles Almy			
		11/20 Paid him on a/c		50 —	
WL No 1	162	Danl. Chadwick			
		11/21 Paid him bal. of voyage		517 50	2,424[illegible]

New Bedford November 1837

p122	Sundry Acc. Dr. to Marine Bank			
p164	Joseph Cornell			
	11/22 Paid him on a/c		200 —	
p165	Adonijah Chace			
	11/22 Paid him bal. of voyage		221 40	
p173	G P Harrison			
	11/22 Paid him bal		175 89	
p171	Jos. T Tobin			
	11/22 Paid him bal.		108 98	
p165	Adonijah Chace			
	11/22 Paid his order to Ingraham & Payson		84 82	
p174	Jno. Fish			
	11/22 Paid him bal.		280 18	
p176	Geo. Manuel			
	11/22 Paid him bal.		232 82	
p166	Andrew Brown			
	11/22 Paid him bal.		89 16	
p168	Neal Proctor			
	11/22 Paid him bal.		143 18	
p164	Rufus Hamlett			
	11/22 Paid him bal.		169 37	
p169	N B Haywood			
	11/22 Paid him bal.		316 58	
p161	Benj. Howland			
	11/22 Paid him bal.		792 66	
p163	William Watson			
	11/22 Paid him bal.		177 68	
p175	Edward Joy			
	11/24 Paid him on a/c	50 —		
	11/29 " " bal. voyage	225.10	275 10	
p175	Allen Hathaway			
	11/25 Paid him bal. voyage	259.47		
	11/28 " his order to Brown & Howard	100 —	359 47	
167	Chs. Brown			
	11/27 Paid him bal. voyage		212 27	
176	Harry Norahwa			
	Paid Capt. Baker bal. his voyage		173 21	
163	William Watson			
	11/27 Paid his order to J Richmond		215 95	
162	Jos. Scamman			
	11/29 Paid on a/c his order to E Rider		67 07	
121	B & C W Ricketson			
	11/28 Paid him bal.		156 40	4452 19

New Bedford December 1837

	Fol.	Entry			
	17	Michael Baker Dr. to Patrick Hynes			
O.L.	209	For Amt. rec^d of P Hynes in Payta Jany 1835.			40
	37	Ship Braganza Dr. to Interest Act.			
	79	For 3 yrs. Int. on $40 — rec^d by Capt. Baker in Payta & used for the benefit of the ship			9
	92	Eli Haskell Dr. to Cash			
	68	12/3 Paid him on a/c			1
	122	Marine Bank Dr. to Sundary Acs.			
	127	Loan from Marine Bank			
		11/9 For this Amt. rec^d of Capt. Baker for Oil & deposited chg^d by mistake to Loan from M.B.		68 85	
	127	Jos. Grinnell			
		11/22 Deposited by him to my Cr.	4000 —		
		11/24 Do. " " " " "	1500 —	5,500 —	
	122	New Acs.			
		For bal.		534 71	6.103
	68	Cash Act. Dr. to Ship Braganza			
	37	Rec^d for 1 old whale boat			8
	50	Sundary Acs. Dr. to Sperm Stock My 1/2			
	22	Thomas W. Morgan			
		For 1/2 net proceeds sales 54 Casks Fall Oil sent him Nov. 24. 1836 Due Oct. 18. 1837.		1,456 85	
		For 1/2 net proceeds sales 53 Casks Summer Oil sent him 5 mo. 4. 1837 Due Feby 1. 1838.		2,753 04	4.209
	24	Gideon Howland			
		For 1/2 net proceeds sales 150 Boxes Candles sent him 9 mo. 19. 1837 Due 14 Dec. 1837.			676
					4.886
	126	Sundary Acs. Dr. to Cargo Ship Braganza			
	17	Michael Baker For 4358 Gals. Oil deliv^d him @ 75 c.		3.268 50	
W.L.	160	Gorham Baker " 2162½ " " Do. " 75 c.		1.621 87	
	93	Willcox & Richmond " 6950 " " Do. " "		5.212 50	
	118	Robt. S. Smith " 6951 " " Do. " "		5.213 25	
	10	Danl. Wood " 6947 " " Do. " "		5.210 25	
	53	Wm. R. Rotch & Co. " 15.478 " " Do. " "		11.608 50	
	138	Sperm Speculation For 15.164 Gals. Sperm Oil bot. of crew @ 75 c.	11.373 —		
		For 23.214 Gals. @ 75 c. my share as owner	17.410.50	28.783 50	60.918

New Bedford December 1837

127	Joseph Grinnell Dr. to Sperm Speculation			
135	11/23 For 1514 Galls. Sperm Oil botn in Co. with him of crew Ship Braganza @ 75cts.	11.373 —		
	For 23.214 Galls Sperm Oil @ 77cts. being my share as owner	17.874 78	29.247 78	
135	Sperm Speculation Dr. to Ship Braganza My 3/8			
3	11/23 For bal. Acts		464 28	
136	Cargo Ship Braganza Dr. to Profit & Loss			
84	For bal. Acts		37	
72	Expense Act. Dr. to Sperm Stock My 1/2			
50	11/17 For 2 Kegs Summer Oil 41 nett Galls. @ 80cts.		32 80	
37	Ship Braganza Dr. to Michael Baker			
17	11/23 For A T Boyds bill Slops		72 28	
43	Bills Payable Dr. to Merchants Bank			
129	11/12 Paid note to Butler & Allen		1.067 —	
37	Ship Braganza Dr. to Cash Act.			
68	12/12 Paid Saml. Giffords bill beef		5 76	
147	James Tripp Dr. to Ship Braganza			
37	For bal. his a/c on W Leger		17 67	
37	Acts. Dr. to Ship Braganza			
10	Daniel Wood			
	For 906 lb Old Bread @ 1c	9 06		
72	Expense Act.			
	For 1100 lb Old Bread @ 1c	11 —	20 06	
17	Michael Baker Dr. to Interest Act.			
79	For bal. Int. on his a/c to 11 mo. 23 1837		4 93	
68	Cash Act. Dr. to Ship Braganza			
37	12/13 Recd of Od Ship Cambria Int. on $176 — pd by Ship in Payta		30 68	
110	Ship Hope Dr. to Willcox & Richmond			
93	For their bill of repairs due 3 mo 14 '37 when Ship's out.		9,858 41	

New Bedford December 1837

63		Bills Payable Dr. to Merchants Bank		
129	12/4	Paid Willcox & Richmond's note in my favour dated 11 Sep. @ 3 mo. given for my accomodation		1,000
131		Sales Sperm Stock for Joseph Grinnell Dr. to Sperm Stock My 1/2		
50		For 1/2 net proceeds sales 30 Casks Winter Oil shipped Grinnell Minturn & Co. on a/c Jo. Grinnell & chgd. me on C. W. Books. due Mar. 5-1838		1,066
131		Sales Sperm Stock for Jo. Grinnell Dr. to Sperm Stock My 1/2		
50		For 1/2 net proceeds sales 10 Casks Oil shipped S. Ludlam & Son & sold on a/c Jo. Grinnell due 3/13-38		749
37		Ship Braganza Dr. to Cash		
68	12/19	paid Jas. Tripps board to his mother		5
37		Ship Braganza Dr. to Davis Chase		
11		For his bill coopering her cargo		15
58		Lydia Russell Dr. to Cash		
68	12/20	Paid subscription to Mercury to Dec. 31-1838	4 —	
	10/14	" for a load of wood	6.14	
	10/18	" Rent	30 —	
	10/24	" for load of wood	5.75	
	"	" " Do.	10.87	
	11/11	" Rent	30 —	
	12/14	" for 136 1/2 lbs Beef @ 9 cts.	12.28	
	12/22	" A. Hathaway for Stone steps	39.37	138
68		Cash Dr. to Lydia Russell		
58	12/23	Recd. of Alex. Gibbs for one years ground rent of his Store from 9/18-36 to 9/18-37		75
68		Cash Dr. to Sperm Stock My 1/2		
50	12/25	Recd. amt. chgd. Bark Cornelia on C. W. Books		53
68		Cash Dr. to Sloop Ann My 1/8		
120	12/26	Recd. of Capt. Perry for my share Sloop Ann's earnings for 1837		39
58		Lydia Russell Dr. to Cash		
68	12/28	Paid Rent		30

New Bedford December 1837

Folio	Particulars			
41	Ship Brighton Dr. to Bills Payable			
63	For my acceptance Capt. Eben. Smith's draft			
	dated Vavoo 22 Apl. 1837 fav. London Fisher			
	20 days after sight from 28 Dec. due 20 Jany 1838			240 89
131	Sales Sperm Stock for Jo. Grinnell			
50	Dr. to Sperm Stock My 1/2			
	For 1/2 nett proceeds sales 150 Boxes Candles			
	sent Grinnell Minturn & Co. 10 mo. 10. 1837 &			
	sold for a/c W.R.R.&Co. & Jo. Grinnell due 2/17. 1838			684 76
127	Joseph Grinnell Dr. to Interest act.			
79	12/29 For 45 days Int. on $3373			25 29
111	Henry T. James Dr. to Samuel James			
109	12/30 For bal a/c transferred			226 55
58	Lydia Russell Dr. to Henry T. James			
111	12/30 For amt. his painters bill			64 47
47	Bedford Com. Bank Dr. to Sundry Acs.			
68	Cash Act.			
	12/4 Deposited . . .	197 06		
	12/25 Do.	125 —		
	12/4 Do.	150 —	472 06	
85	Cash Borrowed & Lent			
	12/4 Recd of Wm. T. Hawes amt. lent him . .		75 —	547 06
63	Sundry Acs. Dr. to Bills Payable			
	For my note fav. Jo. R. Anthony dated			
	14 Dec. @ 3 mo. - for	1,000 —		
	For my note fav. Do. dated			
	21 Dec. @ 3 mo. - for	1,500 —		
	For my note fav. Do. dated			
	27 Dec. @ 3 mo. - for	3,000 —	5,500 —	
47	Bedford Com. Bank			
	For proceeds above notes		5,415 25	
79	Interest a/c			
	For discount		84 75	5,500 —
47	Sundry Acs. Dr. to Bedford Com. Bank			
63	Bills Payable 12/14 Paid note fav. J.R. Anthony	1,000 —		
63	12/24 " " " Do.	1,500 —		
63	12/30 " " Do. . .	3,000 —	5,500 —	
47	New Act. For bal.		43 98	5,543 98

New Bedford January 1838

Folio	Date	Particulars			
C58		Lydia Russell Dr. to Cash			
C48	1/3	Paid labour cleaning house corner Water & Centre sts.			1
C122		Sundry Accts. Dr. to Marine Bank			
W.L. C170		Johnson Brown			
	12/1	Paid him bal. voyage in Ship Braganza		38 38	
C120		Giles Almy			
	12/2	Paid him bal. a/c		150 —	
C39		Ship India			
	12/1	Paid Capt. Coffins drafts from New Zealand		134 30	
C25		Willard Sears			
	12/1	Paid him bal. of acct.		38 67	
C130		Sperm Stock in Co. with Jos. Grinnell			
	12/5	Paid prem. of Ins. to Ocn. Washington Ins. Co. for Oil @ C. works $10.000 @ 1% & policy . .		101 60	
W.L. C164		Jos. Cornell			
	12/3	Paid him bal. voyage in Ship Braganza		447 —	
C17		Michael Baker			
	12/13	Paid him bal. of a/c		2.367 85	
C35		Ship Orozimbo			
	12/10	Paid Capt. Shermans drft. from N. Zealand		149 50	
C72		Expense Acct.			
	12/20	Paid P. Allen for Oats	17.05		
	12/22	" A. Hathaway bill, stone steps	139.65	156 70	
C63		Bills Payable			
		Paid note to A. H. Seabury & Bro. . . .		1,480 —	
C122		New Acct.			
		For Bal.		819 87	5,883
C122		Marine Bank Dr. to Sundry Accts.			
C86		Bills Receivable .			
	12/15	Recd & depos. Wm. & R. R. Cd. note — for		530 29	
C127		Jos. Grinnell			
	12/23	Recd of him on a/c	4,000. —		
	12/29	" " — Do.	1,898.29	5,898 29	6.418
C50		Sperm Stock My 1/2 Dr. to Cash			
C48	12/5	Paid A. R. Heath on a/c . . .	10 —		
	12/16	" D. Crocker on a/c . . .	15 —		
		" postage for Oct. & Nov. . . .	6.09		
	12/31	" D. Crocker bal. of a/c . . .	12.05		43

New Bedford January 1838

Folio	Date	Particulars			
47		Sundry Acs. Dr. to Bedford Com. Bank			
92		Eli Haskell			
	12/4	Paid his bill guaging for Ship Oxonian & Oil works		48 94	
50		Sperm Stock My 1/2			
	12/4	Paid M. Washburn on a/c	50 —		
	12/13	" Do. on a/c	30 —		
	12/13	" Thos. Albert on a/c	30 —		
	12/16	" Geo. Perry bal. a/c	46.16	156 16	
72		Expense Act.			
	12/4	Paid Jos. Allen's bill Flagging	11.85		
	12/7	" E. Allen " Hay & Oats	85 —	96 85	
37		Ship Braganza			
	12/5	Paid G. Almy for watching Oil		21 25	
15		Jacob Parker			
	12/7	Paid his bill against Ship Hope		89 78	
68		Cash Act.			
	12/9	Paid T. G. Coffin		50 —	
12		Francis Taber & Son			
	12/9	Paid them on a/c		50 —	512 98
50		Sundry Acs. Dr. to Sperm Stock My 1/2			
68		Cash Account			
	12/30	Recd. of L. Cross on a/c A. Cross		36 40	
130		Sperm Stock in Co. with Jos. Grinnell			
	1/1	For labour done by the following men & Cr. them on C.W. books			
		Thos. Jouvet 32 1/2 days work @ 10/-	54.16		
		1/2 day extra @ $1—	50		
		Thos. Albert 30 days @ 1.25 & 1 extra @ $1—	38 —		
		N. Heath 17 1/4 " @ $1—	17.25		
		D. Crocker 28 days @ 1—	28 —		
		B. Durfee 2 days @ 1.25	2.50	140 41	
37		Ship Braganza			
		For 2 days work by T. Albert @ 1.25	2.50		
		" 1 " " " N. Heath	1 —		
		" 1 " " " B. Durfee	1.25	4 75	181 56
100		Thomas Albert Dr. to Cash			
68	1/4	Paid him on a/c			15 —
12		James Durfee Jr. Dr. to Sperm Stock My 1/2			
50		For bal. his a/c on C.W. Books. Cr. him by mistake instead of being Debited him			2 55

New Bedford January 1838

Fol.	Date	Particulars			
50		Sundry Acts. Dr. to Sperm Stock My 1/2			
22		Thomas W. Morgan			
		For 1/2 net proceeds sales 9 Casks Summer Oil sent him 1 Mo. 21 – due 12 Mo. 1 . . .		619 64	
134		Gideon Howland			
		For 1/2 net proceeds sales 200 Boxes Candles sent him 3 Mo. 8 – due 8 Mo. 21 1837 . . .		1201 40	
24		Robinson Brown & Co			
		For 1/2 net proceeds sales 159 Casks Fall Oil sent him 11 Mo. 17 1834 . due 1 Mo. 20 1835 . . .		2167 23	
68		Cash Act.			
	10/8	Recd. of C. Wood for 10 Boxes Candles . .	99.04		
	12/13	" " D.R. Greene for Storage Oil . . .	62.71	161 75	4150 0
112		Timo. Ingraham Dr. to Sperm Stock My 1/2			
50		For Check on New York @ sight entd. by mistake to his Cr. there 1 Mo. 15	700 –		
		For draft on F.R. Bunker do. do. . .	200 –		
		above notes to his Cr. on C.W. Books			900 –
108		H P Willis Dr. to Sperm Stock My 1/2			
50	1/9	For bal. his a/c transferred			54[illegible]
72		Expense Act. Dr. to H P Willis			
108		For amt. his bill for 1837 .			71 [illegible]
72		Expense Act. Dr. to Sperm Stock My 1/2			
50		For amts. chgd. on C.W. Books for Oil & Candles for 1837			79 [illegible]
50		Sperm Stock My 1/2 Dr. to Cash			
68	12/23	Paid W. Crapo on a/c	3.00		
	"	" N. Heath	9.00		12 –
68		Cash Dr. to Sperm Stock My 1/2			
50	1/10	Recd. amt. R.A. Smith's note on C.W. Books			259 [illegible]
12		James Durfee Jr. Dr. to Sperm Stock My 1/2			
50		For error. bal. against him on C.W. Books entd. to his Cr. instead of Debit & paid him . . .			2[illegible]
50		Sperm Stock My 1/2 Dr. to Cash			
68	12/20	Paid P. Taber bill Candle paper . . .			6[illegible]

New Bedford January 1838

Fol.	Date	Particulars			
129		Merchants Bank Dr. to Cash			
65	2/4	Deposited $500 — 1/9 deposited $469.26			969 26
129		Acts. Dr. to Merchants Bank			
79		Interest Act.			
		For Int. on loan to me for $4000 . . .		132 —	
85		Cash Borrowed & Lent			
	12/11	Lent W. T. Howes . .	500 —		
	12/15	" A. H. Seabury & Bro. . .	200 —	700 —	
68		Cash Act.			
	12/12	Paid T. G. Coffin		385 62	1217 62
50		Acts. Dr. to Sperm Stock My 1/2			
90		Joseph Rotch			
		For Amt. his a/c transferred		45 03	
13		Chapman & Bonney			
		For do. do. . . .		76 27	
117		Charles Grinnell			
		For do. do.		15 90	
18		Peleg Clark			
		For do. do.		115 80	
11		Butler & Allen			
		For do. do. Danl. Butlers a/c		96 30	
106		L. B. Keith & Co			
		For do. do. . . .		28 80	
12		Francis Taber & Son			
		For Jos. Taber's a/c transferred .		13 80	
58		Lydia Russell			
		For do. do. . . .		21 70	413 60
50		Sperm Stock My 1/2 Dr. to Thomas Jowet			
21		For bal. his a/c transferred . . .			400 —
50		Acts. Dr. to Sperm Stock My 1/2			
72		Expense Act.			
		For Geo. Tappan's bill		10 54	
68		Cash Act.			
	1/15	Recd bal. Geo. Tappan's a/c . . .	16.76		
	"	" " Jo. Ricketson's " .	5.44	22 20	32 74
106		L. B. Keith & Co. Dr. to Sperm Stock My 1/2			
50	1/9	For 1 bbl. Tall Oil 31 1/2 nett Gals @ 85 cts. . .			26 77
72		Expense Act. Dr. to L. B. Keith & Co.			
106		For his bill shoes &c			73 44

New Bedford January 1838

106 L. B. Keith & Co. Dr. to Cash
68 1/4 Paid them bal. of a/c 17 8

120 Acts. Dr. to J. H. Bartlett
50 Sperm Stock My 1/2
For his bill potash due by avg. 8 mo. 15-'37 . . . 477 86
58 Lydia Russell
For 1 bbl. Flour . . . . . 10 —
72 Expense Act.
For his bill Flour &c. for 1837 . . . . 41 35 529 3

110 Ship Hope Dr. to Cash
68 1/4 Paid R. Luscomb bill heading . . . 1 6

131 Sales Sperm Stock for Jo. Grinnell
50 Dr. to Sperm Stock My 1/2
For 1/2 net proceeds sales 20 Casks Winter Oil sent
Thos W. Morgan 10 mo. 4 '37 and sold on a/c
Wm R. Rotch & Co. due 1 mo. 1. '38 . . . . 1,499 37
For 1/2 net proceeds sales 34 Casks Winter Oil sent
Thos W. Morgan Oct. 17. 1837 & sold on a/c
Wm R. Rotch & Co. Due Apr. 29. '38 . . . . 2,924 21 4,423 5

35 Ship Orozimbo Dr. to Cash
68 1/4 Paid Chas. McNorton's wife 7

22 Thos W. Morgan Dr. to Sperm Stock My 1/2
50 For 1/2 net proceeds following sales

39 Casks Fall Oil sent	Sept. 26 '37	Due 3 mo. 28 '38	2,688 24	
400 Boxes Candles "	Nov. 8 '36	Due Dec. 3 '37	1,951 16	
50 Casks Fall Oil "	May 22 '37	Due Apr. 4 '38	2,690 74	
200 Boxes Candles "	May 4 '37	Due Feby 3 '38	961 67	
150 Boxes Do. "	June 21 '37	Due Jany 31 '38	728 05	
147 Casks Fall Oil "	Nov. 8 '36	Due Sep. 9 '37	3,835 08	
43 Casks Do. "	Dec. 12 '36	Due Dec. 4 '37	1,454 85	
200 Boxes Candles "	Dec. 12 '36	Due Jany 5 '38	968 09	
22 Casks Summer Oil "	July 3 '37	Due Jany 19 '38	1,205 24	
12 Casks Do. "	July 11 '37	Due Mar. 14 '38	728 10	
20 Casks Do. "	Sep. 4 '37	Due Feby 22. '38	1,270 51	
18 Casks Spring Oil "	Sep. 14 '37	Due Mar. 15 '38	1,317 77	19,799

117 Charles Grinnell Dr. Cash
68 1/20 Paid him bal. of a/c 9

New Bedford January 1838

Folio	Account / Particulars	Amount	Total
117	Sundry Acs. Dr. to A D Richmond		
50	Sperm Stock My 1/2		
	1/20 For his bill of sundries	24 36	
72	Expense act.		
	1/20 For his " Do.	1 89	26 25
117	Sundry Acs. Dr. to Chs. Grinnell		
50	Sperm Stock My 1/2		
	1/20 For wharfage at Rotches wharf	2 60	
72	Expense act		
	1/20 For his bill of coal &c	23 14	25 74
129	Sundry Acs. Dr. to Henry N Davis & Co		
50	Sperm Stock My 1/2		
	1/20 For their bill of furnace &c	46 41	
72	Expense act.		
	1/20 For " " sundries	5 88	52 29
108	Sundry Acs. Dr. to Maxfield & Tripp		
50	Sperm Stock My 1/2		
	1/20 For their bill of sundries for 1837	25 52	
58	Lydia Russell		
	For their Do. " " "	80 12	
72	Expense act.		
	For their Do. " " "	255 27	360 91
116	Sundry Acs. Dr. to Bradford & Peirce		
50	Sperm Stock My 1/2		
	For his bill for 1837	25 14	
58	Lydia Russell		
	For his " Do.	96 44	
72	Expense act		
	For his " Do.	137 22	258 80
50	Acs. Dr. to Sperm Stock My 1/2		
108	Maxfield & Tripp		
	For their bill oil &c for 1837	8 55	
116	Bradford & Peirce		
	For his " Do. "	26 10	34 65
19	Sundry Acs. Dr. to William Howe		
58	Lydia Russell		
	For his bill books & stationary for yrs. 1836 & '37	48 —	
72	Expense act.		
	For his Do. " "	117 01	165 01

New Bedford January 1838

Folio	Date	Particulars			
19		William Howe Dr. to Lydia Russell			
58		For rent of his bookstore 1 year from 1 mo. 1-1837 to 1 mo. 1-1838			140
110		Ship Hope Dr. to Cash			
68	1/23	Paid Jno. Baily for winding and rating Chronometer			6
120		J. H. Bartlett Dr. to Acs.			
50		Sperm Stock My 1/2 For Amt. transferred due 12 mo. 17-1837		397 25	
79		Interest Act. For bal. Int. to 1 mo. 20 '38		6 12	403
86		Bills Receivable Dr. to J. H. Bartlett			
120		For his note dated 1 mo. 20 '38 @ 60 days for bal. his a/c			248
50		Sperm Stock My 1/2 Dr. to Acs.			
139		Charles W. Morgan For his bill Candle paper due 11 mo. 17 '37		500 49	
138		Howland & Hussey For their bill wicking due 8 mo. 23 '37		120 12	
139		Matthew Luce For his bill bagging due 1 mo. 1 '38		170 29	790
37		Ship Braganza Dr. to Sundry Acs.			
91		Central Wharf For 5/8 bill of Dockage		41 71	
34		Priviledge in Central Wharf For 3/8 bill of Do.		25 03	66
12		Sundry Acs. Dr. to Francis Taber & Son			
72		Expense Act. For bill wharfage at Tabers wharf	06		
		" " work on pump &c.	18 23	18 29	
50		Sperm Stock My 1/2 For bill wharfage		2 10	
58		Lydia Russell For their bill		20 23	40
58		Lydia Russell Dr. to Cash Act.			
68	1/25	Paid for sundries as per memorandum filed			61

New Bedford January 1838

5	Sundry Acts. Dr. to Schr. William Brown My 1/8			
72	Expense Act.			
	1/25 For Capt. Anthony's bill of sundries		47 59	
68	Cash Act.			
	1/25 Recd of Capt. Anthony, bal. her earnings for 1837		12 68	60 27
50	Acts. Dr. to Sperm Stock My 1/2			
132	Francis Taber Jr.			
	For bill Oil &c. transferred		25 20	
19	William C Taber			
	For bal. his a/c Oil &c.		49 66	74 86
50	Sperm Stock My 1/2 Dr. to Ship Brighton			
41	For a/c transferred . due 1 mo. 1. 38			5 58
50	Sperm Stock My 1/2 Dr. to Acts.			
91	Central Wharf			
	For 1/2 bill of wharfage for 1837		24 26	
34	Privileage in Central Wharf			
	For 1/2 bill Do. Do.		24 26	
82	Commission Act.			
	For my services in manufacturing stock			
	No. 16 478 3/4 Tuns @ $3 1/2 pr. Tun		1,675 62	
72	Expense Act.			
	For carting 1710 Boxes Candles		17 10	1,741 24
124	Sundry Acts. Dr. to Gideon Howland			
72	Expense Act.			
	For Amt. he paid Capt. Holdredge's bill of			
	clothes from Liverpool 1 mo. 17	79.50		
	For my draft on him fav. Mrs. Okie			
	for daughter Elizabeth's school bill	109.49	188 99	
86	Bills Receivable			
	For his draft on H & C Packard			
	in my fav. own due 1 mo. 27		56 —	244 99
68	Cash Act. Dr. to Sperm Stock My 1/2			
50	1/26 Recd of Jo. Grinnell bill Oil			19 98
50	Sperm Stock My 1/2 Dr. to Acts.			
19	William C Taber			
	For his bill 2 Thermometers &c.		6 77	
68	Cash Act.			
	1/20 Paid N Hathaway for bungs		1 —	7 77

New Bedford January 1838

Folio	Date	Particulars			
129		Matthew Luce Dr. to Bills Receivable			
86		For S. H. Bartletts note dated Jan. 20 '38 @ 60 ds.			2482
98		Cash Dr. to Accts.			
129		Matthew Luce			
	1/27	Recd of him bal. of Acct.		77 94	
127		Joseph Grinnell			
	1/29	Recd of him on Acct.		281 –	358
98		Cash Dr. to Sperm Stock My 1/2			
50	1/30	Recd of A. Gammon for lot of old Iron			18
63		Accts. Dr. to Bills Payable			
		For my note fav. J. B. Anthony dated 8 Dec. @ 3 mos. for		3,000 –	
		For " do. " Do. " 18 Jany @ 90 ds.		1,000 –	4,000
47		Bedford Com. Bank			
		For proceeds above drafts		3,938 –	
79		Interest Acct.			
		For discount		62 –	4,000
47		Bedford Com. Bank Dr. to Bills Receivable			
86	1/27	Recd & depos. dft. on H. C. Packard			56
47		Accts. Dr. to Bedford Com. Bank			
		Bills Payable			
63	1/8	Paid Note fav. J. B. Anthony	3,000 –		
63	1/18	" Do. " Do.	1,000 –	4,000 –	
47		New Acct.			
		For bal.		37 98	4,037
132		Marine Bank Dr. to Accts.			
85		Cash Borrowed & Lent			
	1/4	Recd of A. D. Richmond Amt. lent him	75,00		
	1/5	" " A. H. Seabury & Bro. " " them	200 –		
	"	Borrowed of Do. & depos.	100 –		
	1/9	Recd of W. T. Hawes Amt. lent him	400 –		
	1/24	Borrowed of S. Kollock & depos.	200 –	975 –	
98		Cash Acct.			
	1/9	Deposited	200 –		
	1/10	Do. check from R. S. Smith	260,77		
	1/29	Do.	281 –		
	1/30	Do.	250 –	991 77	1966

New Bedford January 1838

122	Acs. Dr to Marine Bank				
79	Interest Act.				
	1/1	Paid Jab Arnold Int. on note	151.34		
	"	P. Goodens Int. " do	5.24	156 58	
85	Cash Borrowed & Lent				
	1/2	Lent W. T. Hawes	400 –		
	1/1	" A. D. Richmond	75 –		
	1/10	Paid A. H. Seabury & 12 Dec amts borrowed	100 –		
	1/2	" L. Kollock " "	200 –	775 –	
13	Chapman & Bonney				
	1/4	Paid them bal. of act.		132 86	
50	Sperm Stock My 1/2				
	1/4	Paid M. Washburn on a/c	30 –		
	"	" wharfage at Coffins wharf	10,56		
	1/5	" B. Durfee bal. of a/c	85,12		
	1/9	" N. Heath " " "	15,78		
	1/12	" Thos Jouvet " " "	86,27		
	1/16	" West & Prince bill	35,92		
	1/25	" M. Washburn	30 –	293 65	
227	Premium Notes				
	1/5	Paid note at Fairhaven Ins. Co.		92 –	
108	H. P. Willis				
	1/9	Paid him bal. of act.		16 33	
110	Ship Hope				
	1/10	Paid Saml. Leonard's bill of salt		78 82	
68	Cash Act.				
	1/10	Check for bal. at Mechs. Bank	471.21		
	1/20	Paid Chs. Grinnells bill of coal	9.84	481 05	
129	Henry N. Davis & Co				
	1/20	Paid their a/c		52 29	
	Bills Payable				
98	1/16	Paid note to Peter Goodens	78,50		
65	1/21	" Capt. Smiths draft	240.89	319 39	
72	Expense Act.				
	1/17	Paid E. Stetsons bill	30,55		
	1/30	" E. Doty " waggon	8,50		
	1/20	" Jas Dunbar "	15 –	54 05	
123	E. Thornton Jr.				
	1/25	Paid his a/c		35 48	
160	Gorham Baker				
	1/5	Paid premium note for him		37 –	
72	Expense Act.				
	1/5	Paid J. S. Tillinghast premium of Ins.		21 70	
122	New Act.				
		For Bal.		94 53	2,640 73

New Bedford January 1838

c48 Cash Dr. to Sperm Stock My 1/2
c50 2/2 Recd for 2 Galls. Oil . . . 1 7

c50 Sperm Stock My 1/2 Dr. to
Sales Sperm Stock for Jo. Grinnell
c131 For 1/2 amt. refunded by S Rodman & Son (after sales were rendered) on Oil sold by them . . . 11 2

c72 Expense Act. Dr. to Sperm Stock My 1/2
c50 1/7 For Jona Bourne's bill Groceries . . 11,93
" S. Macomber & Sons — Do. . . 23.05 . . . 34

c50 Acts. Dr. to Sperm Stock My 1/2
c79 Interest Act.
For bal. Int. to 12 mo. 31. '37 . . . . 140 38
c53 Wm R Rotch & Co
For amt. transfered to equalize act. on C.W. Books due 12 mo. 31. '37 . . . 458 09
c51 New Act.
For bal. due 12 mo. 31. '37 . . . 9.490 77 10.089

c37 Ship Braganza Dr. to Acts.
c53 Wm R Rotch & Co For 2/8 bal. her a/c due 11/23 '37 . . 657 63
c3 Ship Braganza My 3/8 3/8 bal. " " Do. . 986 44
c10 Daniel Wood 1/8 bal. " " Do. . 328 82
c93 Willcox & Richmond 1/8 bal. " " Do. . 328 81
c118 R.S. Smith 1/8 bal. " " Do. . 328 81
c37 New Act. For amts. reserved on a/c S. Martin 100 — 2,730

c124 Gideon Howland Dr. to Wm R Rotch & Co
c53 For 1/2 nett proceeds sales 200 Boxes Candles whole amt. sales being placed to my Cr. due 8 mo. 2 '37 . . . 1,201

c122 Acts. Dr. to Marine Bank
c108 Mayfield & Tripp
1/17 Paid them on a/c . . . . 50 —
c100 Thomas Albert
1/20 Paid him . . . 50 —
c117 A D Richmond
1/20 Paid him bal. of a/c . . . 45 91 14

c58 Lydia Russell Dr. to Cash Act.
c68 2/3 Paid T.S. Alden for Cask Sherry wine . . 26,97
" for 32 lbs Beef hams @ 10 cts. . . 3,20
Cash pd. her . . 30 — 6

New Bedford February 1838

37	Ship Braganza Dr. to Interest Acct.		
79	For bal. Int. to 11 mo. 23 '37		1 51
19	William Howe Dr. to Acc.		
58	Lydia Russell		
	For amt. chgd. her by mistake . .	80 96	
72	Expense Acct.		
	For amts Cr. him do. .	115 85	196 81
84	Bills Receivable Dr. to William Howe		
19	For his note dated 1 mo. 1 '38 @ 60 days		
	for bal. his a/c		247 51
48	Cash Dr. to Sperm Stock (my 1/2		
51	2/6 Recd bal. Jno. Cooks a/c		75 81
39	Ship India Dr. to Interest Acct.		
79	For bal. Int. to 2 mo. 10 '38 . . .		29 46
39	Accs. Dr. to Ship India		
127	Jos. Grinnell For 4/16 bal. her a/c due 2 mo. 10 '38	186 04	
53	Wm R Rotch & Co " 4/16 bal. " " Do.	186 04	
90	Joseph Rotch " 2/16 bal. " " Do.	93 02	
132	Wm Jno. & Benj. Cummings " 2/16 bal. " " Do.	93 02	
2	Ship India (my 1/8 " 2/16 bal. " " Do.	93 02	
10	Danl. Wood " 1/16 bal. " " Do.	46 51	
9	Henry Grinnell " 1/16 bal. " " Do.	46 51	744 16
35	Ship Orozimbo Dr. to Interest Acct.		
79	For bal. Int. to 2 mo. 10 '38 . . .		1 40
35	Accs. Dr. to Ship Orozimbo		
53	Wm R Rotch & Co For 4/8 bal. her a/c due 2/10 '38 . .	81 89	
4	Ship Orozimbo (my 1/4 " 2/8 bal. " " Do. . .	40 95	
90	Jos. Rotch " 1/8 bal. Do. " .	20 47	
93	Willcox & Richmond " 1/8 bal. " Do. " .	20 47	163 78
43	Accs. Dr. to Ship Timoleon		
53	Wm R Rotch & Co For 5/16 bal. her a/c due 2 mo. 10 '38	140 09	
7	Wm Hathaway 2/16 " " " " Do. "	56 04	
8	Elkanah Tallman " 2/16 " " " " Do. "	56 04	
7	Latham Cross " 2/16 " " " " Do.	56 04	
9	Stephen Taber " 2/16 " " " " Do.	56 04	
1	Ship Timoleon (my 1/8 " 2/16 " " " " Do.	56 04	
8	Menassah Kempton " 1/16 Do.	28 02	448 31

New Bedford February 1838

113		Ship Timoleon Dr. to Interest Act.		
79		For bal. Int. to 2/mo 10 '38 . . .		17
133		E. L. Goddard Dr. to Sperm Stock (My 1/2		
51	2/14	For his a/c transferd . . .		18
72		Expense Act. Dr. to E. L. Goddard		
133	2/14	For 1 Whale boat . . .		50
17		A. H. Seabury Dr. to Sperm Stock (My 1/2		
51		For amt. transferd . . .		232
17		Acs. Dr. to A. H. Seabury		
51		Sperm Stock (My 1/2		
		For his bill potash due 2/5 '38 . .	130 32	
72		Expense Act.		
		For his bill sundries to 2/5 '38 . . .	104 70	
79		Interest Act.		
		For bal. Int. to 2/5 '38 . . .	28 98	264
51		Sperm Stock (My 1/2 Dr. to Cash		
68	2/14	Paid Wharfage @ Jn. G. Howlands wharf		3
12		Acs. Dr. to Francis Taber & Son		
51		Sperm Stock (My 1/2		
		For their bill for 1834 & '35 . due 2/14 '38 .	22 90	
72		Expense Act.		
		For their bill " " " . . .	69	23
48		Cash Dr. to Ship Braganza		
57	2/14	Recd of G. Booth frt. of arrow root . .		07
12		Francis Taber & Son Dr. to Francis Taber		
12	2/14	For bal. their a/c transferd . . .		312
53		Acs. Dr. to William R. Rotch & Co.		
110		Ship Hope		
		For their bill Casks due 11/5 '37 . .	210 71	
1		Ship Frances (My 1/16		
		For 1/16 Capts draft " 10/10 "	13 19	
3		Ship Cambria (My 1/8		
		For 1/8 paid Capt. Baker " 12/12 "	25 96	249
53		William R. Rotch & Co. Dr. to Interest Act.		
79		For bal. Int. to 3/1 '38 . . .		3

New Bedford February 1838

Folio	Entry		
53	William R Rotch & Co New Act. Dr. to Old Act.		
53	For bal. due 3 mo. 1. '38		834 44
108	Maxfield & Tripp Dr. to Act.		
79	Interest Act.		
	For bal. Int. to 1 mo. 1. '38	50 15	
149	Bills Receivable		
	For Chs P Maxfield's note given up for . .	488 12	
108	New Act.		
	For bal. due 1 mo. 1 '38	103 89	642 16
17	Act. Dr. to A H Seabury & Bro.		
51	Sperm Stock (My 1/2)		
	For bill wharfage due 2 mo. 5 '38	15 76	
110	Ship Hope		
	For wharfage 300 bbl Flour . . .	2 –	17 76
23	Thomas Whitridge Dr. to Sperm Stock (My 1/2)		
51	For 1/2 net proceeds following sales viz		
	10 Casks Summer Oil due 12 mo. 19/22 '37 . . .	699 65	
	20 Casks Do. Notes Apr. 6/9 '38 . . .	1,226 20	
	27 Casks Winter Oil due Apr. 15/18 '38 . .	2,246 91	
	210 Boxes Candles " Jany 27/30 " . . .	1,061 74	
	300 " Do. " May 21/24 " . . .	1,447 19	
	200 " Do. " July 4/7 " . . .	973 39	7,655 08
23	Act. Dr. to Thomas Whitridge		
79	Interest Act.		
	For bal. Int. to July 7 '38	166 83	
131	Sales Sperm Stock for Jo. Grinnell		
	For bal. his a/c due 7 July '38 placed to Cr. of Jo. Grinnell	2768 37	2,935 20
119	Ichabod Chase & Co Dr. to Expense Act.		
72	For 1 – 2d hand Sleigh delд J Chase 40,00		
	" 4 yrs. Int. from 1 Jany 1834 . . 9,60		49 60
3	Ship Cambria My 1/8 Dr. to Wm R Rotch & Co		
53	For 1/8 bal. their a/c – due 2 mo. 14 '38 .		8 47
110	Ship Hope Dr. to A Robeson		
125	2/28 For bal. his bill Dockage &c.		2 –
119	Ichabod Chase & Co Dr. to Sperm Stock My 1/2		
51	For a/c transferd due 2/28		96

New Bedford Febuary 1838

131	Notes Sperm Stock for Jo^s Grinnell				
51	Dr. to Sperm Stock My 1/2				
		For S H Bartlett's note dated 11 mo. 10 '37 @ 6 mo^s	220.60		
		" Do. " " 11 mo. 29 " @ "	361.39		
		Do. " " 2 mo. 10 '38 @ "	396.78		
		" Do. " " 12 mo. 19 '37 @ "	363.52		
		" Do. " " 1 mo. 16 '38 @ "	219.74		
		" Do. " " 1 mo. 6 '38 @ "	274.31		1836
122	Acs. Dr. to Marine Bank				
68	Cash Act.				
	2/6	Check to Jno. Cook Jr.	24.44		
	2/5	" " Self	30 —	54.44	
51	Sperm Stock My 1/2				
	2/14	Paid M Washburn on a/c		30 —	
72	Expense Act.				
		Paid Gilbert's school bill		9.62	
21	Thomas Jowet				
	2/27	Paid him on a/c		25 —	
119	Ichabod Chase & Co				
	2/28	Paid them bal.		64.08	
122	New Act.				
		For bal.		222.39	405
122	Marine Bank Dr. to Cash Act.				
68	2/6	Deposited	100 —		
	2/7	Do.	211 —		311
147	Bedford Com. Bank Dr. to Acs.				
68	Cash Act.				
	2/10	Drafts on Boston rec^d from Tho Williams N London	150 —		
	"	" " " " " Do. "	250 —		
	2/21	Deposited	100 —	500 —	
85	Cash Borrowed & Lent				
	2/21	Rec^d of W T Hawes Amt. lent him		400 —	
51	Sperm Stock My 1/2				
	2/10	Rec^d W^m H Stowell's note for	485.34		
	"	" Do. " "	485.35	970.69	
147	New Act.				
		For bal.		2.42	1873
72	Expense Act. Dr. to W^m C Taber				
19		For his bill to 1 Jany 1838			1

New Bedford February 1838

19	Wm C Tabor Dr. to Cash			
49	Paid him bal. in full to 1 Jany 38			4 95
47	Acct. Dr. to Bedford Comm Bank			
139	C. W. Morgan			
	2/2 Paid him		500 49	
49	Cash Acct			
	2/2 check for	100 –		
	2/19 " to self	30 –	130 –	
72	Expense Acct			
	2/2 Paid J Richmond Tailors bill		172 06	
130	Sperm Stock in Co with Jo Grinnell			
	2/2 Paid T Gifford bill wood		31 27	
85	Cash Borrowed & Lent			
	2/3 Lent W. T. Hawes		400 –	
133	C L Goddard			
	2/4 Paid him bal. of a/c		31 38	
163	Saml. Martin			
	2/22 Paid him bal. of voyage		174 04	
37	Ship Braganza			
	2/22 Paid amt. to S Martin for chgs vs. him which amt. was Cr. the ship		102 25	
114	Bills Payable			
	2/26 Paid acceptance for		39 60	
51	Sperm Stock My 1/2			
	2/26 Paid M Washburn on a/c		30 –	
79	Interest Acct.			
	2/23 Paid Wm Rotch Jr. 1 yrs. Int. on note to C Fleming		300 –	1911 09
277	Bills Payable Dr. to Thomas Albert			
100	For my note to him dated 14 Sept. 1835 on demand with Int. given up			700 –
100	Thomas Albert Dr. to Sperm Stock My 1/2			
51	For bal. a/c on C. W. Books transferd			32 14
127	Joseph Grinnell Dr. to			
130	Sperm Stock in Co with Jo Grinnell			
	2/13 For 1 bbl. Tail Oil deld. S Howland 29½ Gall nett @ 85	25 07		
	Less bbl. returned	89		24 18
130	Sperm Stock in Co with Jo Grinnell			
51	Dr. to Sperm Stock My 1/2			
	2/10 For 40 lbs Sperm transferd from old stock @ 20 cts			8 00

New Bedford February 1838

@79 Interest Act. Dr. to Thomas Albert
@100 For Int. on a/c to 2 mo. 28-1838 . . . . 54.91
Less Amt. Cr. him on a/c to 4/11-37 (see fo. 71) 45.47 | 9

@100 Thomas Albert Old Act. Dr. to New Act.
@100 For bal. a/c due 2 mo. 28-1838 . . . . | 45

@51 Sperm Stock My 1/2 Dr. to Cash
@69 3/10 Paid Chapman & Bonney's bill for 1837 | 37

@69 Cash Dr. to Sperm Stock My 1/2
@51 3/9 Recd bal. C. H. Wood's a/c . . . . | 17

@51 Sperm Stock My 1/2 Dr. to Cash
@69 5/12 Paid D. Jenks bill cartage . | 1

@110 Ship Hope Dr. to William Beetle
@106 For his bill of spars . . . . | 182

@110 Ship Hope Dr. to Alms House
@108 For bill of oakum 110 lbs @ 8 cts . | 8

@110 Ship Hope Dr. to Interest Act.
@79 For Int. to 3 mo. 25-38 . . . . | 926

@110 Acs. Dr. to Ship Hope
@93 Willcox & Richmond
For 1/2 bal. her a/c due 3 mo. 25 38 . . . 13,198 24
@95 Ship Hope My Half
For bal. Do. Do. . . . . 13,198 24 | 26,396

@131 Sales Sperm Stock for Jos. Grinnell
@51 Dr. to Sperm Stock My 1/2
For 1/2 net proceeds sales 100 Boxes Candles
sent L. Sudlam & Son 9 mo. 1837 due 5 Apr. 1838 . | 473

@22 Thos. W. Morgan Dr. to Sperm Stock My 1/2
@51 For 1/2 net proceeds sales 37 Casks Fall Oil
due 2 mo. 16-1838 . . . . 1127 42
For 1/2 net proceeds sales 21 Casks Fall Oil
due May 21-1838 . . . . 1068 39 | 2195

New Bedford March 1838

93	Acs. Dr. to Willcox & Richmond			
79	Interest Acct.			
	For bal. Int.		397 77	
93	New Acct.			
	For bal. their a/c due Jan. 25 1838		1460 85	1858 62
24	Acs. Dr. to Robinson Brown & Co.			
79	Interest Acct.			
	For bal. Int. on their a/c to 12/31 37		100 48	
72	Expense Acct.			
	For postage		1 25	101 73
24	Robinson Brown & Co. Dr. to Acs.			
83	Outstanding Debts			
	Amt. rec.d by them of P. Congdon	14.91		
	" " " " J. Manter	177.99		
	" " " " E. P. Mason	15.89	208 79	
63	Bills Payable			
	For my note dated 12 mo. 31. 37 on demand for bal. their a/c		2,453 85	2,662 64
112	Acs. Dr. to Thomas Kempton			
72	Expense Acct.			
	For his bills cartage for 1836 & 1837		18 45	
134	Ship Hope			
	For his bill Do.		1 26	
37	Ship Braganza			
	For his bill Do.		24 83	
130	Sperm Stock in Co. with Jo. Grinnell			
	1/1 For bill cartage oil from Ship Braganza		38 08	82 62
63	Acs. Dr. to Bills Payable			
	3/15 For my note fav. J. R. Anthony @ 3 mo.	900 –		
	3/22 " " Do. " Do. @ 3 mo.	1350 –	2250	
47	Bedford Com. Bank			
	For amt. deposited		2215 12	
79	Interest Acct.			
	For discounts		34 88	2250
47	Bedford Com. Bank Dr. to Acs.			
49	Cash Acct.			
	3/30 Deposited		275 00	
47	New Acct.			
	For bal.		12 30	287 30

New Bedford March 1838

63	Bills Payable Dr. to Bedford Com. Bank				
47	3/7	Paid note fav. J.H. Anthony for	1,000 —		
	3/24	" " " Do. "	1500 —		2,500
122	Marine Bank Dr. to Acs.				
√ 51	Sperm Stock My 1/2				
	3/1	Recd of J.N. Farra of Cleveland		368 84	
85	Cash Borrowed & Lent				
	3/8	Recd of R.S. Smith Amt. lent him		150 —	
69	Cash Act.				
		Deposited		200 —	718
122	Acs. Dr. to Marine Bank				
85	Cash Borrowed & Lent				
	3/1	Lent R.S. Smith		150 —	
72	Expense Act.				
	2/27	Paid Jos. Brownell blacksmiths bill	44.95		
	3/3	" R. Williams Jr	20 —		
	3/5	" E Paines bill butter	92.35	157 30	
37	Ship Braganza				
	3/3	Paid Saml. Martin costs of suit		103 18	
58	Lydia Russell				
	3/7	Paid Giffords butchers bill		45 32	
108	Maxfield & Tripp				
	3/8	Paid them bal. of act.		103 89	
51	Sperm Stock My 1/2				
	3/10	Paid M Washburn on a/c	30 —		
	3/26	" M Washburn on a/c	30 —	60 —	
130	Sperm Stock in Co. with Jos. Grinnell				
	3/14	Paid A Hathaway bal. of a/c		26 63	
135	Ship Braganza Merchant Voyage				
	3/29	Paid N Cobb 1 mos advance	16.00		
	3/29	" N B Haywood Do.	17.00		
	3/30	" Jos. Scamman "	20,00		
	3/30	" W. Walton	23.00		
	"	" J Baker "	5,00		
	"	" J W Nickerson "	5,00		
	"	" A Beeks "	5,00		
	"	" Thos. J Hodson "	17.00		
	"	" Wm. Bales "	30.00	138 00	
99	Thos. D Brown				
	3/29	Paid his order to E Manchester		17 25	
136	David Crocker 3/30. Paid him on a/c			15 —	
134	Benj. Duffee " " Do			20 —	
69	Cash Act. 3/27 Check to self $60— 3/5 to Cole $14—			74 —	
133	New Act. For bal.			77 66	988

New Bedford March 1838

C 22		Marine Bank Old Acct. Dr. to New Acct.			
C 22	3/31	For the following checks not presented			
		J Hodson $7.00 Mr. Bates $35.00			42 00
C 135		Ship Braganza Merchant Voyage			
C 69		Dr. to Cash Acct.			
	3/3	Paid clearance	3.75		
	3/27	" S Baker 1 mo. advance	13.50		
	"	" S Studley " Do.	13.50		
	"	" S Eldredge Jr Do.	11.00		
	3/28	" G P Harrison Do.	15.00		55 75
C 99		Thos. D Brown Dr. to Cash			
C 69	4/3	Paid J P Hitchins riggers bill	3.00		
		" Wm Johnson "	3.00		
		" Wm Tripp "	3.00		9 00
C 22		Acts. Dr. to Thos. W Morgan			
C 83		Outstanding Debts			
		For ½ loss on Oil sold O. H. Miller		55 66	
C 84		Profit & Loss			
		For ½ his chgs. for bleaching		61 32	
C 72		Expense Acct.			
		For bill of coal per Wm Brown Sep. '37		122 20	
C 79		Interest Acct.			
		For bal. Int. to Mar. 31 '38		1,056 46	1295 64
C 22		Thos. W Morgan Dr. to			
C 131		Sales Sperm Stock for Jos. Grinnell			
		For bal. his a/c due him Apr. 1-1838 - placed by him to Debit Jos. Grinnell			3,018 60
C 130		Sperm Stock in Co. with Jos. Grinnell Dr. to Acts.			
		For labour during the quarter ending 31 Mar.			
C 21		Thomas Jowet For 59 days work @ 10/-	98.33		
		22 days extra @ $1	22 -	120 33	
C 100		Thomas Albert For 27½ days $1.25		34 37	
C 136		Benj. Durfee For 47 days @ $1.25	58.75		
		10¼ extra @ $1	10.25	69 00	
C 136		David Crocker For 30 days @ 1.25	37.50		
		" 27¾ " extra @ 1	27.75	65 25	
C 137		Warren Crapo			
		For 23 days @ 4/-		15 33	304 28

New Bedford April 1838

69 / 17	Cash Acct. Dr. to A H Seabury & Bro Recd of them bal. of a/c		39
135 / 69	Ship Braganza Merchant voyage Dr. to Cash		
	3/30 Paid boy 1mo advance	11,00	
	4/4 " J Murphey for labour	4,50	15
130 / 69	Sperm Stock in Co with Joseph Grinnell Dr to Cash		
	4/4 pd Devol 3 ds work		3
69	Cash Dr to Sundry Acts		
135	To Ship Braganzas Merchant voyage		
	4/4 For 1025 lb old junk @ 1 1/2 c	15 37	
	420 lb Grass rope @ 1/2 c	2 10	
	6 bbls old Flour @ $2 1/2	15 "	
	1 bbl Slush	10 "	42
35	To Ship Orozimbo		
	4/4 For 260 lb old junk		3
			46
124 / 69	Cash Dr to Gideon Howland Recd of him in March at New York		600
108	Alms House Dr to Sundry Acts		
35	To Ship Orozimbo		
	4/6 For 762 lbs old junk @ 2 c	15 24	
135	To Ship Braganza Merchts vg.		
	" 536 lb ditto @ 2 c	10 72	25
69	Sundry Acts Dr to Cash		
51	Sperm Stock my half		
	4/9 pd Wharfage bill at Howlands wharf		2
135	Ship Braganza Mercht vg		
	4/12 pd Brown 1/2 day scraping	1 "	
	4/14 pd Clark for scraping Ship by the job	18 "	
~~135~~	4/15 " Lewis 6 ds labour	6 "	25
125	Elijah Paine		
	2/12 pd him on act		50
136	David Crocker		
	2/15 pd him on act labour at oil works $5 - 2/17 $10 - 3/5 $10		25
137	Warren Crapo		
	2/17 pd him on act do $2 - 4/10 $6		8
57	Lydia Russell		
	3/26 pd her		20
			130

New Bedford April 1838

69	Sundry Ac^ts Dr to Cash		
100	Thomas Albert		
	4/3 pd him on act		20 .
130	Sperm Stock in Co with Jos Spinnell		
	1/24 pd for charcoal	3 .	
	1/28 pd for a load of wood	5 68	
	2/1 pd ditto	4 .	12 68
			32 68
135	Sundry Acts Dr to Ship Braganza Merch^t V.g		
69	Cash Act		
	4/16 Recd for a bbl old pork	5 "	
93	Willcox & Richmond		
	4/13 For their order to D Booms for a bbl old pork	5 .	
103	C Dunbar & Co		
	4/30 For 4358 lbs old old sheathing copper @ 15 3/4 c	686 38	696 38
108	Alms House Dr to Ship Hope		
134	For 1232 lbs old junk @ 2 3/4 c deliv d 9m 1837		33 88
108	Sundry Acts Dr to Alms House		
134	Ship Hope		
	3/29. 1837 For 110 lbs Oakum @ 8 c		8 80
135	Ship Braganza		
	12/6. 1837 For 400 lbs Oakum @ 8 c	32 "	
	3/8. 1838 309 ditto	24 72	56 72
			65 52
138	Sundry Acts Dr to Marine Bank		
99	Thomas D Brown		
	4/1 pd Jabez M Pierce bill		8 62
69	Cash Act		
	4/5 check for		15 75
135	Ship Braganza		
	4/5 pd Parker & Philips bill of wood	30 77	
	4/7 " Piloting to sea	21 "	
	4/9 Wm M Smith for a Billet head	18 "	
	" Wm C Harkeses bill of whale Oil	90 60	
	" D Reemon ballasting Ship & sundry extra jobs	81 50	
	4/7 H Willcox bill of potatoes	18 22	
	4/20 Taber & Tobey for steering wheel	27 50	287 59
72	Expense Act		
	4/4 pd Richd Williams for his services	20 "	
	4/15 pd John Austins bill of Beef	34 48	54 48
99	Thomas D Brown		
	4/10 pd him on act		100 .
	carried forward		466 44

New Bedford April 1838

138	Sundry Acts Dr to Marine Bank			
	amt brt forward from page 143			466
21	Thomas Jouvet			
	4/10 pd him on act	30	"	
	4/21 ditto	65	33	95
13	Philip Cannon			
	4/13 pd him on act			50
				611
115 / 139	Bills Payable Dr to Bills Payable			
	For my Note to Stephen Taber dated 21 Apr 1837 pd by new Note dated 21 Apr 1838 at 4 mos			400
135 / 69	Ship Braganza Dr to Cash			
	4/30 pd Jno Kings bill of labour			8
138	Sundry Acts Dr to Marine Bank			
135	Ship Braganza			
	4/23 pd David Maxfeld (cook) order to J M Brown for his months advance	17	"	
	4/27 pd Jno W Shrews bill of Flour	76	50	
	4/25 pd J H Bartletts bill of Flour	42	50	
	4/4 Remitted to Capt Baker at Mobile for Ships disbursments	2500	"	2636
79	Interest Act			
	4/25 pd one years interest on Note to Stephen Taber			24
69	Cash Act			
	4/28 Check W T R			40
39	Ship India			
	4/30 pd pilotage from sea			34
				2734
138	Marine Bank Dr to Sundry Acts			
127	To Joseph Grinnell			
	4/14 Recd of him on act			400
103	To E Dunbar & Co			
	4/19 Recd of them on act old Copper	250	"	
	4/27 Ditto Ditto	436	38	686
69	To Cash Act			
	4/21 For Cash deposited			70
				1156
139	Sundry Acts Dr to Bills Payable			
	For my Note Pres Directors & Co of the Marine Bank dated 4 Apr at 6 mos signed jointly with Danl Wood & Elihu Tallman hired to remit to Capt Baker at Mobile for Sh. Braganza as Disbursments	2500	-	
138	Marine Bank For proceeds of sd note	2423	75	
79	Interest Act For ~~proceeds~~ Int of sd note	76	25	2500

New Bedford May 1838

P 69	Sundry Act Dr to Cash			
P 136	David Crocker			
	4/24 pd him on act labour at Oil works		15 .	
P 100	Thomas Albert			
	5/2 pd him do do		20 .	
P 57	Lydia Russell			
	5/2 pd for sundries as per day book		32 48	67 48
P 112	Thomas Kempton Dr to Sundry Act			
P 135	To Ship Braganza			
	5/2 For a bbl Slush 131 lbs @ 5 c		6 55	
P 71	To Expense Act			
	For a pair of Bay horses sold him in July 1836 for $250 & interest on ditto 20 mo		275 "	
P 51	To Sperm Stock my half			
	For T Riddell & Sons Note dated 5 mo 3 payable 10 Augt 1838 due 8/13.		340 96	622 51
P 79 P 112	Interest Act Dr to Thomas Kempton			
	For 3 mos Int on $340.96			4 60
P 51 P 112	Sperm Stock my half Dr to Thomas Kempton			
	For amt his of truckage assumed by me due 5/6			305 71
P 69	Sundry Act Dr to Cash			
P 135	Ship Braganza			
	5/2 pd H H Crapo noting protest	1 "		
	" " C K Delano whitting saws	1.15	2 15	
P 39	Ship India			
	" pd H H Crapo for notorial certificate of seamen		5 "	
P 57	Lydia Russell			
	5/7 pd her		30 "	37 15
P 69	Cash Dr to Sundry Act			
P 39	To Ship India			
	5/8 Recd of Mr Davis for his passage from Rio de Janeiro		25 "	
P 112	To Thomas Kempton			
	5/9 Recd of him bal. of act		75 36	100 36
P 118 P 130	Robert S. Smith Dr to Sperm Stock in co with Joseph Grinnell			
	5/4 For 5 boxes Sperm Candles 150 lbs @ 32 c			48 "

New Bedford. May 1838

P 69	Sundry Act Drs to Cash			
P 39	Ship India			
	5/9 pd Wm Card boat hire		2 "	
	" " B Head keeping Ship in the stream		1 50	
	" " Peter Lewis 12 days labour		12 "	15
P 136	David Crocker			
	5/10 pd him on act labour at Oil works			10
P 135	Ship Braganza			
	5/15 pd Benjn West for bungs		" 60	
	" " E S Willcox punching copper		7 50	
	" " Ephm Kempton for boards		3 66	11
P 137	Warren Crapo			
	5/18 pd his father			10
				47
P 10	Daniel Wood Dr to Ship India			
P 39	5/16 For 164 lb old bread @ 1 ct			1
P 16	Francis L Alden Dr to Cargo of Ship Indias third voyage			
P 133	For net proceeds 2284 gals. dark Oil sold by him at auction 14 May 1838			1458
P 86	Bills Receivable Dr to Francis L Alden			
P 16	For W R Rodmans Note dated 15 May 1838 at 4 mos with interest for 2/3rds Sale of dark Oil			989
P 138	Marine Bank Dr to Francis L Alden			
P 16	5/16 Recd of him bal. for dark Oil sold at auction of Ship Indias cargo & deposited			494
P 69	Cash Dr to Lydia Russell			
P 57	5/- Recd her dividend at Merchants Bank		30 "	
	ditto Coml Bank		81	111
P 39	Ship India Dr to Cash			
P 69	4/30 paid entering at Custom house			5
P 135	Ship Braganza Dr to Sundry Act			
P 13	To Chapman & Bonney			
	For Sail makers bill	due 10/2	63 72	
P 140	To T & A R Nye			
	For Duck	" 9/9	235 75	
P 117	To Charles Grinnell			
	For Beef & Pork	" 7/18	405 "	704

New Bedford May 1838

p 135	Ship Braganza Dr to Sundry Acts			
p 99	To Thomas D Brown			
	For Riggers bill	due 4/2	430 41	
p 117	To Anthony D Richmond			
	For Copper nails, Bolts &c	" 9/10	118 25	
p 4	To James Munroe			
	For cleaning & rating chronometer	" 4/2	10 50	
p 69	To Cash Act			
	6/4 pd Scammels Wife (carpenter - - -		10 "	569 16
p 135 / p 139	Bills Payable Dr to Bills Payable			
	For my note to Stephen Taber dated 31 May 1837 on demand for		1000 "	
	Taken up by new note dated 31 May 1838 at 4 months for		500 "	
	ditto same date at 6 months		500 "	1000 "
p 99 / p 93	Thomas D Brown Dr to Willcox & Richmond			
	For his order to transfer this amt to credit of W & Richmond dated 5 June - - -			100 "
p 69 / p 58	Cash Act Dr to Lydia Russell			
	6/4 Recd of Wm Gordon for ground rent of his House on Water street 1 year to 1st Apr. 1838			75 "
p 138	Sundry Acts Dr to Marine Bank			
p 4	Presbury W. Hoxie			
	5/1. pd him on act his voyage in Ship India - - -			50 "
p 135	Ship Braganza			
	" pd A H Seaburys bill of Flour - -			66 "
p 5	Charles C Alley			
	" pd him on act his voyage in Ship India -			15 "
p 135	Ship Braganza			
	" pd E Hathaway Ship Joiners bill -			18 05
p 69	Cash Act			
	5/2 Check W. T. R - - -			30 "
p 99	Thomas D Brown			
	" pd his order to Eli Manchester -		4 50	
	ditto Alexr Cameron -		7 50	12 "
p 39	Ship India			
	5/7 pd Sundry Seamens bal. of wages, who were shipped on monthly wages as per day book - -			626 30
				817 35

New Bedford May 1838

Folio	Date	Entry			
P 138		Sundry Act Dr to Marine Bank			
P 140		Capt Joshua Coffin			
	5/9	pd him on act			100
P 99		Thomas D Brown			
	5/11	pd his order to Benjm Anderson			50
P 120		Giles Almy			
	5/14	pd him on act discharging Ship India			50
P 140		Capt Ebenezer Smith of Ship Brighton			
	5/15	pd his Wife			150
P 16		Francis L Alden			
	5/17	pd him expences on dark Oil sold at auction			26
P 51		Sperm Stock my half			
	5/19	pd Marsena Washburn on act candle boxes			50
P 39		Ship India			
	5/21	pd Seamens orders to Brown & Howard who were on wages as per day book			37
WL No 2 P 4		Joseph R Tallman			
	5/22	pd him on act his voyage in Ship India			100
P 140		Capt Joshua Coffin			
	5/29	pd him on act			800
WL No 2 P 3		Henry Plasket			
	5/30	pd him on act his voy in Ship India			1500
WL No 2 P 5		Charles C Alley			
	"	pd him on act ditto			500
WL No 2 P 4		Joseph R Tallman			
	"	pd him on act ditto			200
P 120		Giles Almy			
	"	pd him on act			50
P 136		Benjamin Durfee			
	"	pd him on act bal. of act			49
P 51		Sperm Stock my half			
	"	pd B Durfee bal. of act			25
					3688
P 138		Marine Bank Dr to Joseph Grinnell			
P 127		Recd of him on act Sperm Oil purchased of crew of Ship India & deposited viz	5 mo 7	700 "	
			" 29	1500 "	
			" 30	2000 "	4200
P 138		Marine Bank New Act Dr to Old Act			
P 138		For W R Rodmans check recd of F L Alden omitted being placed to my Cr last mo May		494 87	
		For balance in Bank 31 May		233 45	728

New Bedford May 1838

138 138	Marine Bank Old Act Dr to New Act For checks not presented in May		
	Benjn Durfee	49 "	
	Sperm Stock mfg Co. B Durfee	25 60	74 60
138 69	Marine Bank Dr to Cash		
	5/1 Deposited		200 "
69	Sundry Act Dr to Cash		
100	Thomas Albert		
	5/30 paid him on act	20 "	
58	Lydia Russell		
	" pd for 2 loads wood $13.81. Cash $12	25 81	45 81
133	Cargo of Ship India third voyage Dr to Sundry Acts		
39	To Ship India		
	pilotage to & from sea	51 "	
	Labour on Oil	12 "	
	Coopering Oil	16 80	79 80
104	To Rotches Wharf		
	For wharfage 2241 bbls @ 3 ct		67 23
92	To Eli Haskell		
	For Guaging 2241 bbls @ 2 ct		44 82
82	To Commission Act		
	For Com on $51716.02 at 1 pr ct	517 16	
	" ditto & Guarantee on $989.73 at 2½ pr ct	24 74	541 90
	To the following persons composing the crew of Ship India, for their share of the proceeds of the Cargo - viz.		
140	Joshua Coffin	2887 33	
3	Henry Plaskett	1624 12	
4	Joseph R Tallman	1039 44	
4	Presbury W. Hoxie	742 45	
5	Charles C Alley	611 43	
5	Abraham Marston	463 78	
7	Edward B Harwood	346 48	
6	James Brown	742 45	
6	Daniel Thorn	217 41	
7	Littleton Bowyer	346 48	
8	John Bostick	231 91	
8	Edward Albert	202 92	
9	James Hall	324 82	
9	William Anderson	519 72	
10	Bruce Everson	324 82	
10	Linus Ray	324 82	10950 38
			11684 13

New Bedford May 1838

	133	Cargo of Ship India third voyage Dr To Sundry Acts			
		To amount brought over			11684
WL	11	Thomas Hughes		324 82	
"	11	Thomas Burgess		162 34	
"	12	Almon D Baker		231 91	
"	12	Nicholas Wygat		231 91	
"	13	Samuel Stoughton		173 93	
"	13	John J Vosburg		231 91	
"	14	Caleb Brush		296 98	
"	14	Daniel Dawley		162 34	
"	15	Peleg Nye		324 82	
"	15	Charles H Webb		173 93	
"	16	Thomas Russell		173 93	
"	16	William Penn		129 86	
"	18	Avery Butman		96 63	
"	18	Tom Canacker		129 86	2845
					14529
		To the following Owners for balance of voyage			
	127	Joseph Grinnell	4/16th	9542 11	
	53	W R Rotch & Co	4/16	9544 11	
	90	Joseph Rotch	2/16	4772 06	
	132	W. J. & B. Cummings	2/16	4772 06	
	2	Ship India my eighth	2/16	4772 05	
	10	Daniel Wood	1/16	2386 03	
	9	Henry Grinnell	1/32	1193 02	
	74	Moses H Grinnell	1/32	1193 01	38176
		due 5/18			52705
	133	Sundry Acts Dr To Cargo of Ship India third voyage			
	127	Joseph Grinnell			
		For 12725 gallons Sperm Oil @ 75c		9543 75	
	53	W R Rotch & Co			
		For 12725 gals	"	9543 75	
	2	Ship India my eighth	6363 gals "	4772 25	
	9	Henry Grinnell	1588 " "	1191 .	
	74	Moses H Grinnell	1592 "	1194 .	
	140	Capt Joshua Coffin	3832 " "	2874 .	
	10	Daniel Wood	3181 " "	2385 75	
	90	Joseph Rotch	6353 " "	4764 75	
	132	W. J & B Cummings	6362 " "	4771 50	
	127	Joseph Grinnell			
		For the crews shares purchased by him			
		13609 gals @ 75c		10206 75	5124
		due 5/18. 1838			

New Bedford June 1838.

Folio	Entry		
39 120	Ship India Dr to Giles Almy For discharging Ship & extra labour		160 .
58 124	Lydia Russell Dr to John S Shaw For wages from 1st October 1837 to 1st Apr 1838 6 months at $6		36 .
124 69	John S Shaw Dr to Cash pd his tax Nov 1837	1 50	
	pd him balance of a/c 2nd June 1838	34 50	36 .
39	Sundry Act Drs to Ship India, third voyage For sundry charges against the following persons composing the crew of Ship India (see Day Book for particulars) viz.		
140 3	Joshua Coffin	310 37	
3	Henry Plasket	196 09	
4	Joseph R Tallman	133 23	
4	Presbury W. Hoxie	101 30	
5	Charles C Alley	87 22	
5	Abraham Marston	196 04	
6	James Brown	346 30	
6	Daniel Thorn	187 84	
7	Edward B Harwood	193 73	
7	Littleton Bowyer	183 73	
8	John Bostick	171 43	
8	Edward Albert	176 31	
9	James Hall	221 04	
9	William Anderson	212 21	
10	Bruce Everson	181 41	
10	Linus Ray	181 41	
11	Thomas Hughes	189 41	
11	Thomas Burgess	163 94	
12	Alanson D Baker	171 42	
12	Nicholas Thegart	179 42	
13	Samuel Houghton	165 19	
13	John I Vosburg	171 42	
14	Caleb Brush	178 41	
14	Daniel Dawley	232 89	
15	Peleg Nye	56 41	
15	Charles H Webb	165 19	
16	Thomas Russell	206 81	
16	William Penn	140 91	
18	Tom Canaiker	56 70	5047 98

New Bedford June 1838 -

	139	Ship India third voyage Dr to Sundry Acts - For the following persons of the crew of Ship India for wages allowed them by the underwriters for their services while the Ship was repairing at Rio de Janeiro viz			
WL		To Henry S Plasket	75	"	
"		Joseph R Tallman -	62	50	
"		Presbury W Hoxie	45	"	
"		Charles C Alley -	37	50	
"		James Brown -	30	"	
"		Littleton Bowyer -	30	"	
"		James Hall -	30	"	
"		William Anderson -	37	50	
"		Bruce Everson -	30	"	
"		Linus Ray -	37	50	
"		Thomas Hughes -	30	"	
"		Caleb Brush -	30	"	
"		Peleg Nye -	30	"	505
	140	Sundry Acts Drs to Capt. Joshua Coffin For the following persons composing the crew of Ship India for Slops viz			
WL		Presbury W. Hoxie	53	42	
"		Abraham Marston -	32	11	
"		James Brown -	82	24	
"		Daniel Thorn bal. of act	29	57	
"		Edward B Harwood -	74	98	
"		Littleton Bowyer -	36	74	
"		John Bostick -	35	16	
"		Edward Albert -	28	63	
"		James Hall -	113	94	
"		William Anderson -	134	29	
"		Bruce Everson -	144	51	
"		Linus Ray -	105	64	
"		Thomas Hughes -	90	44	
"		Almon D Baker -	51	"	
"		Nicholas Wygart -	38	65	
"		Samuel Stoughton -	8	74	
"		John J Vosbury -	60	49	
"		Caleb Brush -	50	94	
"		Peleg Nye -	11	63	
"		Charles H Webb -	8	74	
"		Tom Canaker -	25	58	
"		Avery Butman -	40	06	1247

New Bedford June 1838 -

140	Sundry Act Dr to Capt Joshua Coffin			
	Amount brought forward			1247 50
39	Ship India			
	For the following seamen who came home on wages, for Slops, which was deducted when they were paid off - viz			
	John Francis		1 "	
	Danl Goodman		2 50	
	John Henderson		8 06	
	George Lee		10 62	
	James Fletcher		14 25	
	Joseph Fowler		1 62	
	Manuel Menezes		1 "	
	James Lewis		6 37	
	Henry Mangea		98 30	
	Eli Dunham		22 24	
	Edison Chase		32 42	
	John Kohler		18 43	
	Saml S Buffington		36 93	
	Thomas Mello		20 37	274 11
				1521 61
140 / 39	Capt Joshua Coffin Dr to Ship India. For balance his act of disbursments, during the voyage, due Owners Ship India			602 24
39	Ship India Dr to Sundry Act			
	For the following balances against the crew who have fallen in debt to the Ship viz			
	Thomas Burgess		1 60	
	Daniel Dawley		60 55	
	Thomas Russell		32 88	
	William Penn		3 76	98 79
135	Ship Braganza Dr to Sundry Act			
30	To Cook & Snow			
	For their bill of padding	due 4/2	6 75	
105	To Jonathan Russell			
	For painters bill	" 7/15	150 15	
71	To Expense Act			
	For my expenses to N York in March		21 .	177 90
39 / 140	Ship India Dr to Capt Joshua Coffin. For his expenses to Boston & detention in New Bedford on act of Insurance			37 "

New Bedford June 1838.

P 69		Sundry Acts Dr to Cash			
P 136		David Crocker			
	6/16	paid him on act	20	"	
P 21		Thomas Jouvet			
	"	pd him on act	30	"	
P 39		Ship India			
	"	pd labour paying decks	1	"	51
P 86		Bills Receivable Dr to Capt Joshua Coffin			
P 140		For his note dated 18 June payable on demand			
		with interest for balance his act			240
P 39		Ship India Dr to Cash			
P 69	6/22	pd labour paying deck			1
P 138		Sundry Acts Dr to Marine Bank			
P 51		Sperm Stock my half			
	6/1	pd Chas Spinnell on act bit bbls			200
P 130		Sperm Stock in Co with Joseph Spinnell			
	6/2	pd J. H Bartletts bill of Potash			45
P 72		Expense Act			
	"	pd J. H. Bartlett for Hay & Shorts	9	63	
	6/4	" for wood	11	80	
		" Mrs Okill one quarter schooling of Elizabeth	110	93	132
WL		William Anderson			
	"	Boatsteerer in Ship India bal. of act			150
"		Littleton Bowyer			
	"	Seaman in Ship India bal. of act			150
"		Caleb Brush			
	"	Seaman in Ship India bal. of voyage			97
P 115		Bills Payable			
	"	pd Note to Jona Russell			371
P 79		Interest Act			
	"	pd one years interest on Note to Stephen Taber			
		dated 31 May 1837 for $1000			60
P 99		Thomas D Brown			
	6/5	pd him bal. of act			70
WL		James Brown			
	"	Cooper of Ship India. bal. of voyage			44
P 39		Ship India			
	"	pd Jos Ely Ship keeper in the stream	13	"	
		pd the following mens orders to Thos W Brown			
		who were on wages - viz			
		J. S. Buffington	38	30	
		Edison Chase	41	92	20
		John Henderson	16	50	
		Jno S. Taylor for Statement of average	100	"	193

New Bedford June 1838.

138		Sundry Acc^ts Dr to Marine Bank	
		Joseph R Tallman	
	6/6	2d Mate Ship India bal. of voyage	668 71
		Thomas Hughes	
	"	Seaman in Ship India bal. of voyage	69 97
130		Sperm Stock in Co with Jo Grinnell	
	"	pd Watson & Manchester bill of wood	22 85
		Avery Butman	
	"	Seaman in Ship India bal. of voyage	39 57
		William Anderson	
	6/9	Seaman in Ship India ~~bal. of voyage~~	
		pd his order to Geo. S Nelson $56 - Bal. $14	70 "
120		Giles Almy	
	"	pd him bal. of acct	60 "
35		Ship Orozimbo	
	"	pd Capt Swearmans draft dated at New Zealand 20 Apr 1837	47 50
137		Warren Crapo	
	"	pd his Father on acct labour at Oil works	20 "
		Presbury W Hoxie	
	6/12	Third Mate Ship India bal. of voyage	582 73
		Peleg Nye	
	"	Seaman in Ship India bal. of voyage	263 28
		James Hall	
	"	Seaman in Ship India bal. of voyage	19 84
39		Ship India	
	6/13	pd Jo Grinnells expences to Boston on acct of Insurance $9. translation of papers $5	14 "
		John Bostick	
	6/16	Seaman in Ship India bal. of voyage	25 32
		Henry Plasket	
	"	Mate of Ship India bal. of voyage	3 03
		Charles C Alley	
	"	Fourth Mate Ship India bal. of voyage	46 71
51		Sperm Stock my half	
	6/18	pd Marcena Washburn on acct	100 "
134		Barque Hope	
	6/16	pd Capt Grinnells draft dated Cape of Good Hope 20 Apr 1838 for £268.7.3 stg & exchange 10¼ pr ct	1314 97
69		Cash Acct	
	6/25	check for Self	30 "
37		Ship Braganza 2d whale voyage	
		pd Capt Bakers draft dated Tahiti 11 July 1837	390 "
			3788 48

New Bedford June 1838

130		Sundry Acts Dr to Sperm Stock in Co with Jos Grinnell			
30		Samuel W Heath			
	3/19	1 lb Sperm Candles		" 35	
55		Ship Cambria			
	4/14	1 box Candles 31 lbs @ 32 cts box 25 cts	9.92		
		13 gals. Sumr Oil @ 85 cts	11.05	20 97	
127		Joseph Grinnell			
	4/18	30 lbs Candles @ 32 cts		9 60	
135		Ship Braganza Merchts Co			
		13½ lbs Candles @ 32 cts	4.32		
		16 gals. Fall Oil @ 85 cts	13.60	17 92	
55		Ship Barclay			
	4/23	1 box Candles 31 lbs @ 32 cts 1 box 25 cts	10.17		
		16 gals. Sumr Oil @ 85 cts	13.60	23 77	
127		Joseph Grinnell			
	5/18	5 gals. Winter Oil @ $1.		5 "	
111		Leonard Macomber & Son			
	5/25	1 bbl Fall Oil 29 nett gals @ 85 cts	24.65		
		Less bbl returned	" 87	23 78	
100		Thomas Albert			
	6/29	61 lbs Oil Soap @ 4 cts		2 44	103
130		Sperm Stock in Co with Joseph Grinnell			
127		Dr to Joseph Grinnell			
	5/7	For 2 bbls @ 75 cts 1 ditto 25 cts			1
21		Sundry Acts Dr to Thomas Jouret			
130		Sperm Stock in Co with Jos Grinnell			
		For 67½ days work to 1st July @ 10/-		112 50	
		7½ " extra same time @ $1		7 50	120
51		Sperm Stock my half			
		For 4½ days work @ 10/-		7 50	
		Mending 83 bags @ 3 cts		2 49	9
135		Ship Braganza			
		2 days work @ 10/-			
55		Ship Cambria			
		1 day ditto 10/-			
					134
100		Sundry Acts Dr to Thomas Albert			
130		Sperm Stock in Co with Joseph Grinnell			
		For 55¼ days work to 1st July @ $1.25		69 06	
		1 day extra @ $1.		1 "	7
51		Sperm Stock my half			
		For 6 days work @ $1.25			
					7

New Bedford June 1838

136	Sundry Ac^s Dr to David Crocker		
130	Sperm Stock in C^o with Joseph Grinnell		
	For 48 3/4 days work to 1st July @ $1.25	60 31	
	1 day extra @ $1.	1 "	61 31
51	Sperm Stock my half		
	For 1/2 days work @ $1		" 50
39	Ship India		
	For 1/4 day d^o		" 25
			62 06
136	Sundry Ac^s Dr to Benjamin Durfee		
130	Sperm Stock in C^o with Joseph Grinnell		
	For 44 days work to 1st July @ $1.25 1/2 day extra	55 50	
51	Sperm Stock my half		
	For 1/2 days work @ $1.25	" 62	56 12
130	Sperm Stock in C^o with Joseph Grinnell		
137	Dr to Warren Crapo		
	For 34 3/4 days work making Candles to 1st July @ 4/-		23 17
69	Cash Dr to Sundry Ac^s		
90	To Joseph Rotch		
	6/2 Rec^d of him on ac^t Ship India	135 21	
130	To Sperm Stock in C^o with Joseph Grinnell		
	7/12 Rec^d of Capt Lovell for 12 bbls Oil Soap		
	3469 lbs @ 3 c^ts 104.07		
	3 per c^t off for Cash 3.12	100 95	236 16
39	Ship India Dr to Bills Payable		
139	For my acceptance Capt Coffins draft dated Bay of Islands 23 Ap^r 1837 at 10 d^s sight from 20 July due 8/2		88 27
69	Cash Dr to Sperm Stock in C^o with		
130	Joseph Grinnell		
	7/23 Rec^d of Capt Lovell for 12 bbls Oil Soap		
	4283 lbs @ 3 c^ts	128 49	
	Less 3 per c^t off for Cash	3 85	124 64
35	Ship Orozimbo Dr to Bills Payable		
39	For my acceptance Capt Shearmans draft dated Bay of Islands 29 Jany 1838 at 30 days sight due 26 Aug^t		1793 35

New Bedford July 1838

Ref.	Date	Particulars	$	cts	Total
135		Ship Braganza Dr to Cash			
69	7/1	pd J Howland pr Cº for Long Boat chocks			6
81		Capt Charles Wood Dr to Sperm Stock in Cº with			
130		Joseph Grinnell			
	7/25	For 5 boxes Sperm Candles			
		149 3/4 lbs @ 32 c. 4 mos Cr			47
138		Marine Bank Dr to Sundry Acs			
69		To Cash Act			
	6/1	Deposited			180
127		To Joseph Grinnell			
	6/5	Recd of him on act of Sperm Oil purchas'd			
		of Ship Indias crew	2000	"	
	6/3	Recd on same act	1500	"	
	6/28	Recd on same act	2500	"	6000
134		To Barque Hope			
	6/18	Recd of Jos. Grinnell to pay half of Capt			
		Grinnells draft from Cape of Good			
		Hope	657	49	
		Recd of Willcox & Richmond for the			
		other half	657	48	1314
					7494
138		Sundry Acs Dr to Marine Bank			
85		Borrowed & Lent Act			
	6/30	Lent Thos Riddell & Sons	500	"	
138		New Act			
		For balance in the Bank 7 mo 1	1923	07	2423
		Less error in check for Capt Grinnells draft			
					2422
138		Sundry Acs Dr to Marine Bank			
39		Ship India			
	7/3	pd Capt Coffins draft from Rio de Janeiro			
		to Owners of Ship Falcon	1081	68	
	7/11	pd Capt Coffins draft from ditto for balance			
		of repairs of Ship at Rio de Janeiro	10.867	35	11.949
69		Cash Act			
	7/3	check W T R			30
136		David Crocker			
	"	pd him			18
85		Borrowed & Lent Acts			
	7/7	Lent W. T Hawes			200
130		Sperm Stock in Cº with Joseph Grinnell			
	7/20	pd Bryants bill of Market casks			113
					12311

New Bedford July 1838

138	Sandry Ac^ts Dr to Marine Bank		
	am^t brought forward		12311 "
	Bills Payable		
7/20	p^d on ac^t of Note to N S Spooner		
	Enter'd in Old Ledger		1000 "
69	Cash Ac^t		
"	check to T. Riddell & Sons		1484 25
21	Thomas Jouvet		
7/24	p^d him		170 32
100	Thomas Albert		
"	p^d him		94 27
136	Benjamin Durfee		
"	p^d him		56 12
69	Cash Ac^t		
"	check W T R		50 "
85	Borrowed & Lent Ac^t		
"	p^d A H Seabury borrowed money	500 "	
7/30	p^d Thos Riddell & Sons ditto	500 "	1000 "
71	Expense Ac^t		
7/23	p^d for Corn		7 50
138	New Ac^t		
	For balance in the Bank 8 m^o 1		2900 05
			19073 51
138	Marine Bank Dr to Sundry Ac^ts		
86	To Bills Receivable		
	For W R Rodmans Note discounted	989 73	
	Less interest	11 22	978 51
127	To Joseph Grinnell		
7/10	Rec^d of him on ac^t of his 1/4th & my 1/8 balance		
	Ship Indias account		3600 "
90	To Joseph Rotch		
7/11	Rec^d of him on same ac^t for 1/8th		1200 "
85	To Borrowed & Lent Ac^t		
"	Rec^d of T. Riddell & Sons lent money		500 "
53	To W R Rotch & Co		
"	Rec^d of them on ac^t Ship India		2287 75
10	To Capt Daniel Wood		
"	Rec^d of him by the hands of A H Seabury		
	on ac^t Ship India		600 "
69	To Cash Ac^t		
"	Deposited Cash		300 "
132	To W^m Jno & Benjn Cummings		
"	Rec^d of them on ac^t Ship India		1200 "
56	To Lawrence Grinnell		
"	Rec^d of him on same ac^t		300 "
			10965 76

New Bedford July 1838

138	Marine Bank Dr to Sundry Act			
	To Amt brought forward			10.965
85	To Borrowed & Lent Act			
7/20	Borrowed of J. Riddell & Sons			500
130	To Sperm Stock in Co with Joseph Grinnell			
"	Recd of J Grinnell on act workmens wages at Oil works			450
85	To Borrowed & Lent Act			
"	Borrowed of A H Seabury			500
69	To Cash Act			
"	Deposited			1484
74	To Moses H Grinnell			
"	Recd of him on act Ship India			300
69	To Cash Act			
7/23	Deposited			225
85	To Borrowed & Lent Act			
7/30	Borrowed of Lemd Kollock			200
127	To Joseph Grinnell			
7/31	Recd of him on act of property transferred to him in Octr 1837	1000	"	
	Recd of him balance due for Sperm Oil purchased in Co of Ship Indias crew	6	75	1006
85	To Borrowed & Lent Act			
7/31	Borrowed of Laurence Grinnell			300
135	To Ship Braganza Merchd voyage			
7/31	Recd of Shaw Dorman & Horn of Mobile balance left in their hands by Capt Baker			698
85	To Borrowed & Lent Act			
7/25	Borrowed of W. T. Hawes			500
79	To Interest Act			
	For Interest on W R Rodmans Note			20
				17.150
139	Sundry Act Dr to Bills Payable			
	For my note to Bedford Comd Bank dated 1st August 1838, payable in 12 mos for	9965	74	
63	Bills Payable			
	For the following notes to Bedford Coml Bank indorsed by Jos R Anthony, paid by the above Note — viz			
63	Note dated 27 Decr 1837 at 3 mos	3000	"	
63	ditto 8 Jany 1838 3 mos	3000	"	
63	ditto 18 Jany " 90 days	1000	"	
63	ditto 15 March " 90 days	900	"	
63	ditto 22 March " 3 mos	1350	"	
	Interest Act			
	For Interest on above notes to 4 Augt 1839	715	74	9965

New Bedford August 1838

130	Sundry Acts Dr To Sperm Stock in Co with Joseph Grinnell		
120	J. H. Bartlett		
	For 12 Ground tier Oil casks Guaging 3199 gallons at 7/6 per bbl 4 mos fm 1st Augt	126 94	
40	Stephen Howland		
	For 36 Ground tier casks Guaging 9603 gals at 7/6 per bbl 4 mos from 10 Augt	380 75	507 69
135	Ship Braganza Merchant voyage Dr To Sundry Acts		
12	To James Durfee		
	For Blacksmiths bill due 9/14	92 63	
93	To Willcox & Richmond		
	For Carpenters bill	655 15	
10	To Daniel Wood		
	For attendance on the Ship while fitting	50 .	
14	To Watson & Manchester		
	For Bakers bill	29 33	
11	To Butler & Allen		
	For Cordage	294 33	
25	To Willard Sears		
	For Leather	18 65	1140 09
39	Ship India Dr To Sundry Acts		
104	To Rotches Wharf		
	For Dockage from 5 May to 20 July. 76 ds a 73 c	55 48	
10	To Daniel Wood		
	For his services	24 .	79 48
135	Ship Braganza Merchant voyage Dr To Sundry Acts		
112	To Thomas Kempton		
	For Roswell Howes bill of Stone Ballast & trucking due 5 mos	117 47	
101	To Alfred Gibbs & Co		
	For their bill sheathing Copper due 9/10	2256 87	
40	To J & T. R Taber		
	For their Blockmakers bill 9/1	97 16	
13	To Philip Cannon Junr		
	For Calkers bill 5/1	244 25	
15	To Lemuel Kollock		
	For Ship Chandlers bill 9/2	193 56	2909 31

New Bedford August 1838-

P 69	Cash Dr to Capt Charles Wood		
P 81	8/15 Recd of him in full - - - -		47
P 39	Ship India Dr to Cash		
P 69	8/15 pd Chapman & Bonney, for unbending sails	3 50	
	" Jona Russell for paying decks - - - -	3 50	7
P 135	Ship Braganza Dr to E. Thornton & Son		
P 14	For replenishing Medicine chest - due 9/2 - - -		19
P 69	Cash Dr to Sperm Stock in Co with		
P 130	Joseph Grinnell		
	8/18 Recd of Capt Lovell for 17 bbls Sperm Oil Soap		
	4228 lbs @ 3 c - - - - - - -	144 84	
	3 per ct off for cash - - -	4 34	140
P 39	Ship India Drs to Davis Chase		
P 11	For his bill Coopering Oil		26
P 55	George O Crocker & Co Dr to Sperm Stock		
P 130	in Co with Joseph Grinnell		
	8/22 For 3 Casks Potash 1755 lbs nett @ 7 1/2 c - - - -		131
P 69	Cash Dr to Borrowed & Lent Acct		
P 85	8/24 Recd of W H Allen Lent money - - - -		50
P 138	Sundry Accts Drs to Marine Bank		
P 85	Borrowed & Lent Acct		
	8/1 pd Leml Kollock borrowed money	200 "	
	8/2 pd W. T. Hawes ditto	300 "	
	8/6 pd Laurence Grinnell ditto - -	300	800
P 135	Ship Braganza		
	8/2 pd West & Paine's bill of Lime	20 17	
	8/3 pd Wm Butler's bill of Spars - -	78 74	98
P 139	Bills Payable		
	8/4 pd Capt Coffin's draft from New Zealand		88
P 39	Ship India		
	8/7 pd James Scarlet Riggers bill - - - -		10
P 72	Expense Acct		
	8/7 pd Elizabeth's School bill Quarter ending 1st Augt - - -		130
P 85	Borrowed & Lent Acct		
	8/7 Lent W. T. Hawes - -	500 "	
	8/9 Lent T. Riddell & Sons - - -	500 "	
	" Lent W. H. Allen - - - -	50	1050
			2178

New Bedford August 1838

138	Sundry Acts Dr to Marine Bank		
	amount brought forward		2178 16
135	Ship Braganza		
	8/8 pd Sawyer & West masons bill	35 "	
69	Cash Act		
	check for self	40 "	
58	Lydia Russell		
	8/10 pd her	30 "	
105	Jonathan Russell		
	8/11 pd his bill agst Ship Braganza	150 15	255 15
100	Marsena Washburn		
	8/13 pd him on act Candle Boxes	50 "	
	8/21 pd him ditto	30 "	80 "
72	Expense Act		
	8/17 pd Capt Anthony for coal		109 22
139	Bills Payable		
	8/24 pd Note to Stephen Taber for $400 Int $8.20 . . .		408 20
130	Sperm Stock in Co with Joseph Grinnell		
	8/25 pd David Crocker for labour at Oil works to this date		38 16
139	Bills Payable		
	8/25 pd Capt Shearmans draft of Ship Orozimbo drawn at New Zealand . . .		1793 35
			4862 24
138	Marine Bank Dr to Sundry Acts		
69	To Cash Act		
	8/18 Deposited cash	124 "	
90	To Joseph Rotch		
	8/24 Recd of him on act Capt Shearmans draft of Ship Orozimbo drawn at New Zealand	224 16	
53	To W R Rotch & Co		
	8/24 Recd of them on act ditto	800 "	
85	To Borrowed & Lent Act		
	8/24 Recd of T Riddell & Sons Lent money . .	500 "	
93	To Wilcox & Richmond		
	8/25 Recd of them on act Capt Shearmans draft of Ship Orozimbo	225 "	
85	To Borrowed & Lent Act		
	8/25 Recd of W. T. Hawes Lent money . .	500 "	2373 16
69	Cash Dr to George O Crocker & Co		
35	9/10 Recd of them for potash		131 62

New Bedford September 1838

Ref.	Date	Particulars	$	cts	Total
79		Interest Act Dr to Joshua Richmond			
107	9/10	For Int on bill agst Barque Hope	-		1
58		Lydia Russell Dr to Sundry Acts			
72		To Expense Act			
	8/17	For 8 tons Coal @ $8 3/4	70	"	
69		To Cash Act			
	6/19	pd her $25 – 7/24 pd her $30	55	"	125
138		Sundry Acts Dr to Marine Bank			
134		Barque Hope			
	9/1	pd Abm Gifford for Storage & for an anchor	58	"	
85		Borrowed & Lent Act			
	9/6	Lent T. Riddell & Sons	200	"	
69		Cash Act			
	"	Check for self	50	"	
58		Lydia Russell			
	9/8	pd her	30	"	
135		Ship Braganza Merch^t V^g			
	"	pd Geo. Howland for a Long Boat	60	"	
107		Joshua Richmond			
	9/10	pd his bill agst Barque Hope	29	17	
100		Marsena Washburn			
	9/12	pd him on act Candle boxes	30	"	457
72		Expense Act Dr to Elijah Paine			
125		For bill of Butter in Apr 1838	50	"	
		Sundries pd by him	4	39	
		For his Wages from 15 Augt 1836 to 15th March 1837. 7 mos @ $16	112	"	
		For ditto from 12 Apr 1837 to 25 March 1838. 11 mos 13 ds @ $16	182	93	349
125		Elijah Paine Dr to Sundry Acts			
69		To Cash Act			
		pd him in March 1837, omitted being charged at the time	100	"	
72		To Expense Act			
		For Cash he rec^d for Fruit &c sold by him Summer of 1837 . 19.93			
		For postage of Letters . 1.71	21	64	121
58		Lydia Russell Dr to Cash			
69	9/3	pd for a load of Wood			6

New Bedford September 1838

135	Ship Braganza Mercht v/g Dr to Sundry Acts			
82	To Commission Act			
	For my Comn on $9062.47 less $2500 is $6562.47 at 2½ per ct.		164 06	
79	To Interest Act			
	For balance of Interest calculated 9mo 20		110 64	274 70
135	Ship Braganzas New Act Dr to Old Act			
135	For balance due me 9mo 20			7882 43
138	Sundry Acts Dr to Marine Bank			
125	Elijah Paine			
	9/13 pd him balance of act		27 68	
141	J & T. R Taber			
	9/28 pd them Ship Braganzas bill		97 16	
140	T & A R Nye			
	" pd them ditto		235 75	
117	A D Richmond			
	" pd him ditto		118 25	
11	Butler & Allen			
	" pd them ditto		294 33	
101	Alfred Gibbs & Co			
	" pd them ditto		2262 41	
117	Charles Grinnell			
	" pd him ditto		405 "	
139	Bills Payable			
	" pd note to Marine Bank signed jointly with Danl Wood & E Tallman on act Ship Braganza		2500 "	
13	Chapman & Bonney			
	" pd them Ship Braganzas bill . . .		63 72	
96	Ship Orozimbo			
	9/29 pd Capt Shearmans draft dated Bay of Islands New Zealand Sepr 13. 1837 .		480 "	
58	Lydia Russell			
	9/29 pd her tax for 1838	262.16	94 65	
72	Expense Act			
	" pd my tax for 1838	262.16		
	pd Elijah Paine for a note against Alvin Mosher collected for him . .	20. "		
	pd Pew tax	56. "	338 16	
69	Cash Act			
	check for self .		100 "	7017 11
138	New Act			
	For balance			1135 99
				8153 10

New Bedford September 1838

138	Marine Bank Dr to Sundry Act			
85	To Borrowed & Lent Act			
9/10	Recd of T. Riddell & Sons Lent money		200 "	
69	To Cash Act			
	For Cash deposited		131 62	
135	To Ship Braganza			
	Recd of Capt Baker in New York net proceeds of freight to Liverpool		7447 15	
138	To Old Act			
	For checks not presented in Sepr viz			
	Check to Chapman & Bonney	63.72		
	do tax for 1838	356.81	420 53	8199

~~Ship Orozimbo Dr to Sundry Act~~
~~10/2 pd Cash ... Cash~~

October 1838

35	Ship Orozimbo Dr to Sundry Act			
69	To Cash Act			
10/3	paid Entering at Custom House		5 62	
139	To Bills Payable			
10/5	For my acceptance Capt Shearmans draft dated at Talcahuano at 20 days sight		379 "	384
58	Lydia Russell Dr to Cash			
69	10/5 paid her		30 "	
	10/6 " for a load of Wood		6 15	
	" for a Bible for Wm Henry p. hurone		1 "	37
69	Cash Dr to Lydia Russell			
58	10/8 Recd dividend Coml Insur Co		48 "	
	do Coml Bank		81 "	
	do Mercht Bank		30 "	159
35	Ship Orozimbo Dr to Sundry Act			
69	To Cash			
	10/11 pd sundry labour as per day book		4 35	
	10/16 pd for Eliz keeping Ship		5 "	
	10/24 pd sundry labour		6 48	15
121	To Giles Almy			
	10/11 pd him for discharging Ship by the job			160
				175
42	Sundry Act Dr to Thomas Jouvet			
131	Sperm Stock in Co with Joseph Grinnell			
	For 4 2¾ days work @ 10/- to 1st Oct		71 25	
135	Ship Braganza			
	10/1 For 14¼ days work on Shooks @ 10/-		23 75	95

New Bedford October 1838

ℓ 137 / ℓ 49	Warren Crapo Dr to Cash		
	10/3 pd him balance of act		" 50
ℓ 79 / ℓ 161	Interest Act Dr to Alfred Gibbs & Co		
	For Interest on Ship Braganzas bill		5 54
ℓ 58 / ℓ 72	Lydia Russell Dr to Expense Act		
	10/17 For sundries as per mem.	40 76	
	" " her order to S. Russell	24 89	65 65
ℓ 69 / ℓ 35	Cash Dr to Ship Orozimbo		
	10/20 Recd for part of a bbl Old meat	3 "	
ℓ 58 / ℓ 124	Lydia Russell Dr to John S. Shaw		
	For his wages from 1st Apr to 1st Oct 1838		
	6 months @ $8		48 "
ℓ 131 / ℓ 117	Sperm Stock in Co with Joseph Grinnell Dr to Charles Grinnell		
	For his bill of Coal due 1st Apr		48 "
ℓ 138	Sundry Acts Dr to Marine Bank		
ℓ 138	Old Act		
	For checks not presented last month viz		
	Chapman & Bonney	63 72	
	Tax for 1838. L R & Self	356 81	420 53
ℓ 58	Lydia Russell		
	10/2 pd Flagging side walk on Water St		29 43
ℓ 135	Ship Braganza		
	10/2 pd Jno Underwood for water	12 37	
	pd amt deducted from Luke Whites wages		
	for his order to Hodson	35 "	47 37
ℓ 13	Philip Cannon Junr		
	10/2 pd him on act		100 "
ℓ 35	Ship Orozimbo		
	10/3 pd pilotage from sea		34 "
ℓ 139	Bills Payable		
	" pd note to Stephen Taber for $	500 "	
ℓ 79	Interest Act		
	" For 4 mos Int on ditto	10 25	510 25
ℓ 69	Cash Act		
	" check for self		25 "
	Edward Orpin of Ship Orozimbo		
	" pd him on act		30 "
			1196 58

New Bedford October 1838

138		Sundry Act Dr to Marine Bank		
		amount brought over		1196 5
35		Ship Orozimbo		
	10/4	pd Sundry Seamen who were shipped during the voyage on monthly wages see Day Book		118 3
72		Expense Act		
	10/9	pd T. Robesons bill	17 47	
	10/12	pd Jacob Parker for a keg of powder	3 75	21
WL		Edward Orpin of Ship Orozimbo		
	10/10	pd him on act his voyage		100
58		Lydia Russell		
	"	pd her		30
120		Giles Almy		
	10/11	pd him on act		50
135		Ship Braganza Mercht voy		
	10/12	pd Jacob Parkers bill chain sheets		11
69		Cash Act		
	"	Check for self		40
120		Giles Almy		
	10/13	pd him on act	50 "	
	10/17	pd him balance of act	60 "	110
69		Cash Act		
	10/16	check for self		82
WL		Joseph Telles of Ship Orozimbo		
	10/17	pd him on act		50
"		Edward Orpin of Ship Orozimbo		
	10/17	pd him on act		15
"		John Weaver Ship Orozimbo		
	10/20	pd him balance of voyage		332
"		James Bromley of Orozimbo		
	"	pd balance of voyage		92
				2250
130		Sundry Act Dr to Sperm Stock in Co with Joseph Grinnell		
137		Owners of Ship Ceres Alex Gibbs		
	10/30	For 3 Ground tier casks 25 bbls 9½ gls @ $1.25	31 62	
137		Owners of Ship Seine Brown & Jones		
	"	For 10 Ground tier casks 59 bbls 4½ gls @ $1.25	73 92	105
41 / 69		Ship Brighton Dr to Cash		
	10/26	pd Entering at Custom House		5

New Bedford October 1838

35	Sundry Ac^s Dr to Ship Orozimbo		
93	Willcox & Richmond		
	10/20 For a Cask of Old Bread 232 lbs @ 1 ct	2 32	
42	Thomas Jouvet		
	" 2 Casks ditto 1345 lbs @ 1 ct.	13 45	
10	Daniel Wood		
	" Casks ditto 1830 lbs "	18 30	34 07
133	Cargo of Ship Orozimbo third voyage Dr to Sundry Act		
35	To Owners of Ship Orozimbo		
	For sundry charges on Cargo. see day book		197 35
91	To Central Wharf		
	For wharfage 3244 bbls Oil @ 3 cts less my 1/4	72 99	
34	To Priviledge in Central Wharf		
	For my 1/4	24 33	
104	To Rotches Wharf		
	For wharfage 358 bbls Oil @ 3 cts	10 74	108 06
92	To Eli Haskell		
	For Guaging 3602 bbls @ 2 cts		72 04
82	To Commission Act		
	For my Com^n on $47848.01 @ 1 p^r ct		478 48
			855 93
	To the Crew of Ship Orozimbo for their shares of the cargo posted in Whalemens Ledger - see day book		12510 26
53	To W R Rotch & Co		
	For 4/8th bal. of cargo	17240 91	
4	To Ship Orozimbo my Fourth		
	For 2/8^ths ditto	8620 45	
90	To Joseph Rotch		
	For 1/8 ditto	4310 23	
93	To Willcox & Richmond		
	For 1/8th ditto	4310 23	34481 82
			47848 01
133	Sundry Ac^s Dr to Cargo of Ship Orozimbo 3^d v^g		
	Edward G Orpin		
	For 3922 1/2 Gal^s Whale Oil @ 32 cts		1255 20
	Capt Humphrey Shearman		
	For 5097 Gals Whale Oil @ 32 cts	1631 04	
	520 Gal^s Sperm Oil @ 90 cts	468 "	2099 04
93	Willcox & Richmond		
	For 10056 Gals Whale Oil @ 32 cts	3217 92	
	2875 lbs Whale Bone 20 cts	575 "	
	852 Gal^s Sperm Oil 90	766 80	4559 72
			7913 96

New Bedford October 1838

133	Sundry Ac^ts Dr to Cargo of Ship Orozimbo amount brought over			
90	Joseph Rotch			
	For 10062 Gals Whale Oil @ 32 cts		3219 84	
	2902 lbs Whale Bone 20 cts		580 40	
	852 Gals Sperm Oil 90		766 80	4567 0
53	W R Rotch & Co			
	For 40246 Gals whale Oil 32 cts		12878 72	
	11610 lbs whale Bone 20		2322 "	
	3411 Gals Sperm Oil 90		3069 90	18270 6
4	Ship Orozimbo my Fourth			
	For 20123 Gals Whale Oil 32 cts		6439 36	
	5810 lbs whale Bone 20		1162 "	
	1705 Gals Sperm Oil 90		1534 50	9135
133	Crews Oil per Orozimbo			
	For 14354 Gals Whale Oil 32 cts		4593 28	
	6601 lbs Whale Bone 20		1320 20	
	2274½ Gals Sperm Oil 90		2047 05	7960
	due 10/20			47848
23	Edward Merrill Dr to Sundry Ac^ts			
4	To Ship Orozimbo my ¼			
	For 20123 Gals Whale Oil @ 34 cts		6841 82	
133	To Crews Oil per Orozimbo			
	For 14483 Gals ditto "		4924 22	11766
23	Sundry Ac^ts Dr to Edward Merrill			
138	Marine Bank void Ent^y pa 173			
	10/30 Rec^d of him Cash I deposited		3000 "	
87	Bills Receivable			
	For his note dated 27 Oct 5 mo^s		3420 91	
	ditto " 4 "		3420 91	
	ditto " 3 "		1924 22	11766
35 / 133	Ship Orozimbo Dr to Crews Oil per Orozimbo			
	For error in Guage 1 Hhd whale Oil 100 gals @ 32 cts			32
94	Joseph Ricketson Dr to Sundry Ac^ts			
4	To Ship Orozimbo my Fourth			
	For my proportion of Sperm Oil		1586 55	
133	To Crews Oil per Orozimbo			
	For crews share of Sperm Oil		2115 40	3701

New Bedford October 1838

94	Sundry Acts Dr to Joseph Ricketson		
138	Marine Bank void E.N pa 173.		
	10/30 Recd of him cash & deposited	2115 40	
87	Bills Receivable		
	For his note dated 10mo 29 at 6 months	1586 55	3701 95
69	Sundry Acts Dr to Cash		
135	Ship Braganza		
	10/30 pd labour stowing Shooks in Store	2 "	
41	Ship Brighton		
	11/10 pd labour stowing materials in Store	13 80	15 80
138	Sundry Acts Dr to Marine Bank		
	paid the crew of Ship Orozimbo balance of their voyage viz		
	10/20 Josiah B Stratton	249 34	
	Nelson Canfield	35 44	
	Richard Irving	86 31	
	Wm De Witt Marble	68 42	
	Tim Canacker	136 71	
	Henry Ellis	103 22	
	Morris Thompson	183 15	
	Nelson Canfield order to C&Snow	61 82	
	Wm De Witt Marble do	34 "	
	Tim Canacker order to C C Hill	81 65	
	Edwin Perry	671 68	
	Justin J Stoddard	773 22	
	Henry Ellis order to A Wardel 11 " / Seth Allen 42.25	53 25	
	Solomon F Brown	63 92	
	Joseph Telles	320 54	
	Reuben Downing order 39.25 / do 22.13	61 38	
	Solomon F Brown order	35 91	
	James Bromley do	19 "	
	Charles Mc Norton	264 69	
	James Valance	125 58	3429 23
72	Expense Act		
	10/22 pd assessment to Bristol County mutual Insurance Co for loss by fire at Taunton	37 50	
39	Ship India		
	10/23 pd Capt Coffins draft dated 24 Augt 1837 at Society Islands for £31.1 & 4/7	62 35	
42	Thomas Jouvet		
	pd him balance of act	95 "	
29	Capt Robert Tuckerman		
	pd his wife	100 "	294 85
			3724 08

New Bedford October 1838.

Ref.	Date	Entry	$	Total
f 138		Sundry Acts Dr Marine Bank		
		amount brought over		3724
f 124		John S Shaw		
	10/23	pd his wages from 1st Apr to 1 Octr 6 mos a $8	48 .	
WL		Edward G Orpin		
	10/25	pd him bal. of voyage in Ship Orozimbo	168 39	
f 117		Charles Grinnell		
	10/25	pd him on acc	100 .	
f 69		Cash Act		
	"	check for self $30 10/27 ditto $30	60 .	
f 41		Ship Brighton		
	10/26	pd pilotage from sea	29 .	
f 35		Ship Orozimbo		
	"	pd Peter Lewis for labour	14 50	419
f 41		Ship Brighton		
	10/27	pd sundry seamen bal. of wages, who returnd in the Ship on monthly wages	166 22	
		pd Capt Smiths draft dated 4 Jany 1838 at Lahaina	632 50	798
f 35		Ship Orozimbo		
	"	pd Capt Shearmans draft dated 25 Jany 1838 at Talcahuana	379 .	
f 51		Sperm Stock my half		
	10/31	pd Howland & Hussey bill of Candle wick	128 77	
f 130		Sperm Stock in Co with Jos Grinnell		
	"	pd ditto	52 50	
f 3.		Ship Cambrice my 1/8		
	"	pd prem. of Insurance on Frt to Antwerp	23 50	
f 133		Crews Oil per Orozimbo		
	10/31	pd Jos Grinnell on act of money recd for sale of Oil	4000 .	
f 35		Ship Orozimbo		
	"	pd Capt Shearmans draft dated 15 June 1838 at Talcahuana	461 37	5045
				9987
f 138		New Act		
		Less the following checks, not presented in Octr		
		Capt Coffins draft	62 35	
		E G Orpin	168 39	
		W S Coffin	22 40	253
				9734
		For balance due me 1st Nov		2434
				12.16

New Bedford October 1838

138	Marine Bank Dr to Sundry Acts			
53	To W R Rotch & Co			
	10/9 Recd of them on acct Capt Shearmans draft of Ship Orozimbo . . .	350	"	
127	To Joseph Grinnell			
	10/12 Recd of him on acct Capt Shearmans draft of Ship Orozimbo	625	"	
51	To Sperm Stock my half			
	10/15 Recd of I N Farrar of Cleveland Ohio on acct of Oil shipd to him . . .	300	"	
133	To Crews Oil per Orozimbo			
	10/23 Recd of Jos Grinnell on acct of Oil purchased of Orozimbos Crew . . .	6000	"	
23	To Edward Merrill			
	10/30 Recd of him on acct of Whale Oil sold him of Orozimbos cargo	3000	"	
94	To Joseph Ricketson			
	" Recd of him on acct Sperm Oil sold him of Orozimbos cargo . . .	2115	40	
90	To Joseph Rotch			
	10/31 Recd of him on acct Capt Shearmans draft of Ship Orozimbo . . .	100	"	
93	To Willcox & Richmond			
	" Recd of Jos Ricketson their share of Ship Orozimbos Sperm Oil . .	793	28	13283 68
69	Cash Dr to Ship Brighton			
41	11/17 Recd of Capt Shepherd for 16 bbls Slush @ $9¼			148 "
41	Ship Brighton Dr to Cash			
69	11/20 pd D Crocker 1 day labour in Store	1	25	
	pd watching Oil on the wharf . . .	5	"	6 25
136	Sundry Acts Dr to David Crocker			
141	Whale Oil Stock			
	11/20 For 11 days work trying Oil @ $1.25 .	14	69	
41	Ship Brighton			
	" For ¾ days stowing casks under shed		94	15 63
136	Sundry Acts Dr to Benjamin Durfee			
141	Whale Oil Stock			
	11/20 For 10¾ days work trying Oil @ $1.25	13	44	
130	Sperm Oil in Co with Jos Grinnell			
	" For making Candles, refining, boxing &c	55	29	68 73

New Bedford November 1838

P 133	Cargo of Ship Brighton Dr to Sundry Accts			
P 41	To Owners Ship Brighton			
	For sundry charges on the cargo		99 75	
P 91	To Central Wharf			
	For 7/8th wharfage of Oil 1580 bbls @ 3 c.		41 48	
P 34	To Priviledge in Central Wharf			
	For 1/8 ditto		5 92	
P 92	To Eli Haskell			
	Guaging 1580 bbls @ 2 c.		31 60	
P 82	To Commission Acct			
	My Comm on $46120.53 @ 1 pr ct		461 20	639
	To the following persons composing the crew of Ship Brighton for their share of the cargo			
WL	Capt Ebenr Smith		2526 69	
"	Joseph Linton		1467 11	
"	Benjamin T Wood		829 64	
"	Benjamin Edwards		564 18	
"	Joshua Kempton		606 70	
"	Henry B Remmick		352 61	
"	George Mills		51 80	
"	Moses Shephard		349 85	
"	John Antone		313 65	
"	Henry Sherwood		295 52	
"	James Taylor		307 03	
"	James Jennison		230 27	
"	Clement Piper		216 99	
"	John Barber		194 54	
"	John Haydon		188 06	
"	Francis Silvara		216 99	
"	Thomas C Bradley		252 66	
"	Dennis Mc Garvey		374 20	
"	William Niles		252 66	959
	To the following Owners for balance			
P 74	Benjamin Cummings	4/16	8972 35	
P 6	Cornelius Grinnell	2/16	4486 18	
P 127	Joseph Grinnell	2/16	4486 18	
P 9	Henry Grinnell	2/16	4486 18	
P 53	W R Rotch & Co	2/16	4486 18	
P 2	Ship Brighton my 1/8	2/16	4486 18	
P 10	R R Crocker	1/16	2243 09	
P 94	Joseph Ricketson	1/16	2243 09	3588
	due 11/14. 1838			4612

New Bedford November 1838

133	Sundry Accts Dr to Cargo of Ship Brighton see voyage			
74	Benjamin Cummings			
	For 9532 gals Sperm Oil @ 92½ c	8817	10	
53	W R Rotch & Co 4766 gals	4408	55	
10	R R Crocker 2383	2204	27	
	Benjamin T Wood 893	826	02½	
94	Joseph Ricketson 2754	2547	45	
6	Cornelius Grinnell 4763	4405	77½	
127	Joseph Grinnell 4763	4405	77½	
9	Henry Grinnell 4763	4405	77½	
2	Ship Brighton mgrs 4763	4405	77½	
133	Crews Oil per Brighton 10419½	9638	03½	46064 53
141	Whale Oil Stock			
	To 80 gals dark Sperm Oil given to that Stock @ 70 c			56 "
	due 11/14. 1838			46120 53

120 130	J H Bartlett Dr to Sperm Stock in Co with J. Grinnell	
	For 43 boxes bought prep Candles 1330 lbs @ 28 c 4 months Cr from 20 Nov.	372 40
134 69	Barque Hope Dr to Cash	
	11/22 pd Pope & Morgan wharfage of Copper	" 72
130 69	Sperm Stock in Co with Jos Grinnell Dr to Cash	
	11/24 pd I D Hall bill of Oil bbls	1 80
69 94	Cash Dr to Joseph Ricketson	
	11/22 Recd of him for his proportion of Sperm Oil purchased of Ship Brightons crew 371 gals @ 92½ c	343 17
133 141	Crews Oil per Orozimbo Dr to Whale Oil Stock	
	For excess of 129 gals. whale Oil @ 34 c 11/20 credited Crews Oil acct	43 86
41 11	Ship Brighton Dr to Davis Chase	
	11/27 For his bill coopering cargo	24 "

42	Sundry Accts Dr to Peter Lewis		
135	Ship Braganza		
	11/28 Hoisting shooks heads in Store	1 "	
35	Ship Orozimbo 1½ days work	1 50	
41	Ship Brighton 14½ do	14 50	17 "

New Bedford November 1838

	P 92		Peter Lewis Dr to Ship Brighton				
	P 41	11/28	For 5 bbls Old meat sold by him				12
	P 138		Sundry Acts Drs to Marine Bank				
	P 93		Willcox & Richmond				
		11/1	pd them on acct their share of Sperm Oil				
			of Ship Orozimbos Cargo sold pr Ricketson		693	"	
	P 69		Cash Act				
		"	check for self $100 ditto $30		130	"	
WL			Capt Humphrey Shearman				
		"	pd him on acct his voyage in Ship Orozimbo		1000	"	
	P 138		Old Act				
			For checks not presented last month		253	14	
WL			Henry B Remmick of Ship Brighton				
		11/7	pd him on acct his voyage		20	"	
	P 72		Expense Act				
		"	pd Isaac W Brown for a cow & calf	63 "			
			pd Jno W Shaw for Flour &c	31 "	94	"	
	P 112		Thomas Kempton				
		11/8	pd Howe on acct trucking		15	"	
	P 58		Lydia Russell				
		"	pd Jno W Shaws bill of Flour		27	75	
WL			Charles Manchester of Ship Orozimbo				
		"	pd him balance of voyage		902	87	
WL			Capt Humphrey Shearman of Ship Orozimbo				
		"	pd him balance of voyage		268	74	
	P 101		David Bisemore				
		11/10	pd him on acct discharging Ship Brighton		100	"	
	P 35		Ship Orozimbo				
		"	pd Davis Chase bill coopering Oil		26	50	
	P 58		Lydia Russell				
			pd Wm Gordon for work in Garden	11.12			
			pd Her	30. "	41	12	
WL			Joshua Kempton of Ship Brighton				
		11/16	pd him balance of voyage		299	57	
"			Joseph Linton of Ship Brighton				
		"	pd him balance of voyage		1456	44	
"			Benjamin Edwards of Ship Brighton				
		"	pd him balance of voyage		559	76	
"			Benjamin T Wood of Ship Brighton				
		"	pd him bal. of voyage		6	08	
"			Clement Piper of Ship Brighton				
			pd him bal. of voyage		141	25	603…

P 138		Sundry Act Drs to Marine Bank			
		amount brought forward			6035 22
		Henry B Remmick of Ship Brighton			
	11/16	pd him balance of voyage		223 50	
		Moses Shepherd of Ship Brighton			
	"	pd him bal. of voyage		116 99	
		James Taylor of Ship Brighton			
	"	pd him bal. of voyage		238 76	
		Francis Silvara of Ship Brighton			
	"	pd him bal. of voyage		206 49	
		John Haydon of Ship Brighton			
	"	pd him bal. of voyage		125 66	
		John Barber of Ship Brighton			
	"	pd him bal. of voyage		129 "	
P 133		Crews Oil per Brighton			
	11/17	pd H B Remmick for 54 gals Body Oil 83c		44 82	
		James Jennison of Ship Brighton			
	"	pd his order to Holder Russell	55 "		
		pd him bal. of voyage	107.88	162 88	
		Henry Sherwood of Ship Brighton			
	"	pd him bal. of voyage		228 68	
		Thomas C Bradley of Ship Brighton			
	"	pd him bal. of voyage		55 30	
		Capt Ebenr Smith of Ship Brighton			
	11/19	pd him on act		500 "	
		John Antone of Ship Brighton			
	"	pd him bal. of voyage		303 15	
		Dennis McGarvey of Ship Brighton			
	"	pd his order to Payson & Hurd		169 67	
		Henry B Remmick of Ship Brighton			
	11/20	pd his order to Thos W Brown		53 89	
136		Benjamin Durfee			
	"	pd him for labour at Oil works		88 73	
136		David Crocker			
	"	pd him for ditto. bal. of act.		15 63	
130		Sperm Oil in Co with Joll Spinnell			
	11/21	pd Pope & Morgans bill of Market Casks		72 11	
11		Davis Chase			
	"	pd his bill agst Ship India		26 50	
58		Lydia Russell			
	"	pd for charcoal	10.08		
	11/28	" Gibson & Hase for Butter	14.08	24 16	
72		Expense Act			
		pd for charcoal	12.90		
		pd James Gransleys wages	84.80	124 24	2910 16
		pd Gibson & Hase for Butter	26.54		8945 38

New Bedford November 1838

	Fol.	Entry	Dollars	Cts	Total
	138	Sundry Act^s Dr to Marine Bank			
		amount brought forward			8945
WL		Capt Eben^r Smith of Ship Brighton			
		11/22 pd him on act	2683	41	
	101	David Bissmore			
		" pd him balance for discharging Ship Brighton	60	"	
	100	Marsena Washburn			
		11/24 pd him on act Candle boxes	50	"	
WL		Joshua Kempton of Ship Brighton			
		" pd his order to T. D Elliot	118	08	
	13	Philip Cannon Junr			
		11/26 pd balance his bill agst Ship Braganza	94	25	
	133	Crews Oil per Orozimbo			
		11/28 pd Jos Grinnell bal. of that act	1071	42	
	138	New Act			
		For balance due me	1780	72	
	69	Cash Act			
		check for self omitted	25	"	5882
					14828
	138	Marine Bank Dr to Sundry Act^s			
	133	To Crews Oil per Brighton			
		11/16 Rec^d of Jos Grinnell on act paying crew of Ship Brighton	5000	"	
		11/21 Rec^d on same account	4682	39	9682
	41	To Ship Brighton			
		For Capt Pells draft on Nathan Pell Fall River, rec^d of Capt Smith net proceeds	60	67	
		For Capt D Edwards draft on G D Dunham Nantucket - rec^d of ditto net pds	219	45	280
	133	To Crews Oil per Orozimbo			
		11/28 Rec^d of Jos Grinnell bal. of that act			1960
	82	To Commission Act			
		For half profits on Oil purchased of Orozimbos crew			139
	141	To Whale Oil Stock			
		11/30 Rec^d of N Leonard & Co for 974 Gals whale Oil @ 34 c belonging to that stock			331
					12394

December

	Fol.	Entry	Dollars	Cts	Total
	69	Sundry Act^s Dr to Cash			
	41	Ship Brighton			
		12/3 pd pilotage to wharf	3	"	
		" extra labour filling Oil	3	56	6
	92	Peter Lewis			
		11/5 pd him bal. of act			5
					11

New Bedford December 1838

Folio	Entry			
69	Cash Dr to Sundry Accts			
86	To Bills Receivable			
	12/6 Recd of Capt Coffin amt his note . . .		240 67	
41	To Ship Brighton			
	" Recd for 347 lb old junk @ 1½ cts . .		5 20	
35	To Ship Orozimbo			
	" Recd for 209 lbs ditto . .		3 13	249 0
100	Sundry Accts Dr to Thomas Albert			
130	Sperm Stock in Co with Jos Grinnell			
	9/29 For 35 days work @ $1.25 . . .		43 75	
	4 Refinings @ $1 . . .		4 "	47 75
51	Sperm Stock my half			
	" For 4 Refinings @ $1			4 "
				51 75
100 / 51	Thomas Albert Dr to Sperm Stock my half			
	For 2 gals Sum Oil @ 95 cts			1 90
130	Sundry Accts Dr to Sperm Stock in Co with Joseph Grinnell			
58	Lydia Russell			
	For 5 gals Oil at sundry times av. time 11/6		5 30	
90	Joseph Rotch			
	11/17 12 gals Winter Oil @ 105 cts do.		12 60	
54	Joseph R Anthony			
	8/5 1 box Candles 31 lbs @ 32 cts .	9.92		
	10/18 4 gals Winter Oil @ 105 cts	4.20	14 12	
42	Thomas Jouvet			
	Oil & Soap sundry times see day book		41 93	73 95
127	Joseph Grinnell			
	8/9 1 bbl Winter Oil 30 net gals @ 95 cts	28.50		
	Less bbl returnd	90	27 60	
	1 bbl Oil Soap 244 lbs @ 4 cts	9.76		
	Less bbl returned	25	9 51	37 11
11	Butler & Allen			
	9/4 1 bbl Oil Soap 235 lbs @ 4 cts		9 40	
	10/6 5 bbls Sum Oil 155 net gals @ 90 cts 4 mos.		139 50	148 90
111	Leonard Macomber & Son			
	9/4 1 bbl Sum Oil 35 net gals @ 85 cts		29 75	
	Less bbl returnd .		1 05	28 70
33	William Rotch			
	9/8 33 lbs Oil Soap @ 4 cts - -		1 32	
	10/6 1 gals Winter Oil . .		1 05	
	11/14 14 " ditto @ 105 cts . .		14 70	17 07
				305 73

New Bedford December 1838

C 130	Sundry Acts Dr to Sperm Stock in Co with Joseph Grinnell			
	amount brought forward			305
C 15	Lemuel Kollock			
9/13	1 bbl Fall Oil 29½ net gals @ 85 c		25 07	
C 30	Samuel W. Heath			
"	1 bbl Fall Oil 29 net gals @ 85 c	24.65		
	Less bbl returned	" .87	23 78	
C 95	Francis Taber Junr			
9/15	5 tierces Fall Oil, see day book			
	331½ net gals @ 85 c – 4 months		281 77	
C 106	L B Keith			
10/6	2 bbls Fall Oil 60 net gals @ 85 c		51 "	
C 75	Thomas D Elliot			
10/12	5 gals Fall Oil @ 95 c		4 75	
C 81	Capt Charles Wood			
10/13	1 gal ditto		" 95	
C 100	Marsena Washburn			
10/31	1 gal ditto		" 95	
C 72	Expense Act			
"	5 gals ditto @ 95 c		4 75	
C 116	Joseph Dunbar			
11/8	5 gals ditto "		4 75	
C 53	William R Rotch & Co			
11/9	6 gals Winter Oil @ 105 c for W R Rotch		6 30	
C 117	Charles Grinnell			
11/7	5 gals Fall Oil 95 c		4 75	
C 112	Thomas Kempton			
11/20	13 gals Sumr Oil "		12 35	
C 107	James Arnold			
"	3 gals Winter Oil @ 105 c		3 15	
C 108	Maxfield & Tripp			
11/24	1 gal. Fall Oil		" 95	
C 136	David Crocker			
11/28	1 gal. Fall Oil		" 95	426
				731
C 130	Sperm Stock in Co with Jos Grinnell Dr to Sundry Acts			
C 72	To Expense Act			
11/21	For 4 bbls & 2 half bbls		2 50	
C 42	To Thomas Jouvet			
11/28	For charcoal pd by him		2 60	5
C 75 / C 141	A H Seabury Dr to Whale Oil Stock			
11/13	For 1 bbl crude Whale Oil 28 gals @ 35 c for Ship Parachute			9

New Bedford December 1838

Ref.	Entry		
63 / 139	Bills Payable Dr to Bills Payable		
	For my note to Stephen Taber dated 21 Oct 1837 on demand for $800		
139	Taken up by new note dated 21 Oct 1838 at 6 months for same amt	800 "	
	For my note to same dated 31 May 1838 at 6 months for $500		
139	Taken up by new note dated 1 Nov 1838 at 4 months for same amt	500 "	
135 / 51	Ship Braganza Merchts Dr to Sperm Stock my half		
3/31	For 100 lbs Oil Soap @ 4c		4 "
51 / 39	Sperm Stock my half Dr to Ship India		
	For 21 old bbls @ 25c		5 25
72	Sundry Acs Dr to Expense Act		
39	Ship India		
	For postage of letters	3 38	
135	Ship Braganza		
	For ditto	4 83	8 21
39	Sundry Acs Dr to Ship India		
	For the balance of the following seamens acts they having forfeited their voyage by desertion		
	Linus Ray	33 30	
	Tom Canacker	47 58	
	Abraham Marston	141 50	221 38
39	Ship India Dr to Edward Albert of Ship India		
	For bal. his act		2 02
141 / 75	Whale Oil Stock Dr to Davis Chase		
12/10	For 23 market casks Guaging 2558 gallons 81 bbls 6½ gals @ $1		81 20
106	Sundry Acs Dr to L. B Keith & Co		
72	Expense Act		
	For their shoemakers bill for 1838	37 32	
69	Cash Act		
12/17	Recd of them balance of act	69 35	106 67
106 / 57	L B Keith & Co Dr to Sperm Stock my half		
	For bill of Oil transferred		53 67

New Bedford December 1838

39 79	Ship India Dr to Interest Act For balance of Interest to 31 Decr 1838 .			201
39	Sundry Acs Dr to Ship India The following Owners for balance her account due 31 Decr 1838 viz			
127	Joseph Grinnell	4/16 . . .	2118 18	
53	W R Rotch & Co	4/16	2118 18	
90	Joseph Rotch .	2/16 . . .	1059 09	
132	W. J & B Cummings	2/16 . .	1059 09	
2	Ship India my eighth	2/16	1059 09	
10	Daniel Wood	1/16	529 55	
56	Laurence Grinnell	1/32 .	264 77	
74	Moses H. Grinnell	1/32	264 77	8472
139 35	Bills Payable Dr to Ship Orozimbo For Capt Shearmans draft dated Talcahuana 25 Jany 1838, charged twice by mistake			379
35 10	Ship Orozimbo Dr to Daniel Wood For his services tending upon Ship while discharging & for labour pd by him			23
WL 35	Crew of Ship Orozimbo Dr to Ship Orozimbo For sundry charges against the crew, for outfits &c see day book		2111 63	
	For balance Saml Slocums act, he having forfeited his voyage by desertion . . .		175 77	
	For ditto Thos H Taft ditto . . .		71 25	2258
WL 41	Crew of Ship Brighton Dr to Ship Brighton For sundry charges against the crew for outfits &c see day book			762
41 WL	Ship Brighton Dr to Sundry Acs To Crew of Ship Brighton For their share of Sperm Oil sold during the voyage, not included in the settlement of the voyage .		65 52	
WL	To Capt Ebenr Smith For balance his act of disbursments		1486 07	1551

New Bedford December 1838

C 130	Sperm Stock in Co with Joseph Grinnell Drs to Sundry Acts		
C 135	To Ship Braganza Merchtng.		
	For 22 old casks guaging 1935 Gals @ 75c per bbl	46 07	
C 51	To Sperm Stock my half		
	For 30 Casks made over 3778 gals @ 75c per bbl	139 92	
C 55	To Ship Cambria		
	For 2 Casks guaging 290 Gals @ 75c	6 90	192 89
	due 12/31		
C 141 / C 41	Whale Oil Stock Dr to Ship Brighton		
	For 49 old casks guaging 3882 Gals @ 50c per bbl.	61 61	
	20 old bbls @ 25c	5 "	66 61
	due 12/31		
C 69	Sundry Acs Dr to Cash		
C 35	Ship Orozimbo		
	12/22 pd Peter Lewis labour in Store	" 75	
C 135	Ship Braganza		
	" pd do do	1 "	1 75
C 138	Sundry Acs Dr to Marine Bank		
C 100	Marsena Washburn		
	12/4 pd him on act Candle boxes	50 "	
C 69	" Cash Act		
	" check for self	30 "	
C 58	Lydia Russell		
	" pd her	30 "	110 "
C 85	Borrowed & Lent Act		
	12/5 Lent W. T. Hawes	500 "	
	12/7 Lent A H Seabury	500 "	
	12/20 paid F L Alden borrowed money	400 "	1400 "
C 41	Ship Brighton		
	12/6 pd McCathcarts wages		16 "
C 58	Lydia Russell		
	12/7 pd Wm W Shaws bill of Flour Buckwheat &c	~~16 87~~	16 87
72	" Expense Act		
	" pd ditto for Buckwheat & corn	10 "	~~26 87~~
	12/9 pd E Thorntons bill of Butter	28 43	38 43
79	Interest Act		
	" pd Int on notes to Stephen Taber see day book	63 "	
	12/13 do on note to Capt E Smith	105 19	168 19
75	Davis Chase		
	12/10 pd him on act market casks bot of him		23 "
NL	Capt Ebenr Smith of Ship Brighton		
	12/13 pd him bal. of act		1502 99
			3275 48

New Bedford December 1838

138	Sundry Ac^ts Dr to Marine Bank			
	To Am^t brought over			3275 4
100	Thomas Albert			
	12/13 p^d him balance of Act		49 85	
41	Ship Brighton			
	12/15 p^d James Scarlet rigger for stripping Ship		37 09	
100	Marsena Washburn			
	" p^d him on act Candle boxes . . .		30 "	
141	Whale Oil Stock			
	12/22 p^d Shepherd 17 days labour &c	21.15		
	Less ½ gal. Oil . .	.30	20 95	137 9
				3413 3
138	Marine Bank Dr to Sundry Act^s			
69	Cash Act			
	12/7 Deposited Cash . . .		245 "	
	12/24 ditto		200 "	445
85	Borrowed & Lent Act			
	12/14 Rec^d of W T Hawes Lent money . . .		500 "	
	" Borrowed of F L Alden . . .		400 "	
	" Borrowed of R R Crocker		110 "	
	12/20 Rec^d of A H Seabury Lent money		500 "	1510
				1955
35	Ship Orozimbo Dr to Interest Act			
79	For balance of Interest to 12 m^o 31. 1838 . .			24 6
35	Sundry Act^s Dr to Ship Orozimbo			
	The following Owners for bal. her act due 12 m^o 31 1838		622 76	
53	W R Rotch & Co 4/8 . . .		311 38	
4	Ship Orozimbo my 1/4 2/8 . . .		155 69	
93	Willcox & Richmond 1/8		77 84	
131	Joseph Rotch 1/8		77 85	622 7
41 WL	Ship Brighton Dr to Capt Eben^r Smith of Sh. Brighton			
	For money advanced the crew on wages			
	by Capt Smith at Tahita			56
138	Sundry Act^s Dr to Marine Bank			
85	Borrowed & Lent Act			
	12/24 p^d R R Crocker borrowed money . . ,		110 "	
72	Expense Act			
	12/25 p^d Elizabeths school bill 1 quarter .		119 92	
138	New Act			
	For balance due me		92 43	322

New Bedford December 1838

130 Sperm Stock in Co with Joseph Grinnell
95 Dr to Francis Taber Junr
For his note dated 9mo 15, 1838 at 4 months
for amt bill of Oil. note deliv'd to J Grinnell . . . 281 77

41 Ship Brighton Dr to Daniel Wood
10 For his services while Ship was discharging . . . 22 "

69 Sundry Acc Dr to Cash
130 Sperm Stock in Co with Jos Grinnell
1/16 pd J & J Howlands bill of wharfage . . . 1 "
" pd Coffins wharf ditto . . . 1 59 | 2 59
35 Ship Orizimbo
1/17 pd Benjn Fuller Riggers bill . . . 2 08
58 Lydia Russell
" pd for a load of wood . . . 6 37
11 04

41 Ship Brighton Dr to Interest Acc
79 For balance of Interest to 31 Decr 1838 . . . 33 53

41 Sundry Acc Dr to Ship Brighton
The following Owners for balance their account
due 31 Decr 1838

74	Benjamin Cummings	4/16	380 53	
6	Cornelius Grinnell	2/16	190 27	
9	Henry Grinnell	2/16	190 27	
127	Joseph Grinnell	2/16	190 27	
53	W R Rotch & Co	2/16	190 27	
2	Ship Brighton my 1/8th	2/16	190 26	
10	Rowland R Crocker	1/16	95 13	
94	Joseph Ricketson	1/16	95 13	1522 13

86 Ship Braganza's Whale voyage
Dr to Lemuel Kollock
For his bill of Stores when she arrived from her
whale voyage in Novr 1837 . . . 1 73

135 Ship Braganza Merchant vg Dr to Sundry Acc
72 To Expense Acc
For my expenses to N York in Sepr 13 "
" Freight of Specie from ditto due 12/31 5 " | 18 "
17 To Capt Michael Baker
For bal. his acc of disbursments on the voyage
to Mobile & Liverpool . . . 172 10
79 To Interest Acc. bal of Inter to 12mo 31. 1838 . . . 11 30
201 40

New Bedford December 1838

Fo.	Entry	Share	Amount	Total
135	Sundry Acs Dr to Ship Braganza Mercht v.g.			
	The following Owners for balance her act due 31 Decr 1838			
33	William Rotch Junr	2/8	171 61	
3	Ship Braganza my 3/8	3/8	257 42	
93	Willcox & Richmond	1/8	85 80	
10	Daniel Wood	1/8	85 80	
118	Robert S. Smith	1/8	85 81	686 4
69	Cash Dr to Bills Receivable			
87	Recd for Wm Howes note dated 1 Jany 1838		247 51	
79	To Interest Act			
	For balance of Interest to 1mo 15 1839		12 67	260 1
37	Ship Braganzas Whale v.g. Dr to Sundry Acs			
15	To Lemuel Kollock			
	For his bill of Stores &c furnished when the Ship arrived in Nov 1837		1 73	
79	To Interest Act			
	For balance of Interest to 12mo 31. 1838		13 98	15 7
37	Sundry Acs Dr to Ship Braganzas Whale voyage			
	The following Owners for balance her account due 12mo 31. 1838			
53	W R Rotch & Co	2/8	117 12	
3	Ship Braganza my 3/8ths	3/8	175 67	
10	Daniel Wood	1/8	58 56	
93	Willcox & Richmond	1/8	58 56	
118	Robert S Smith	1/8	58 56	468
42	Sundry Acs Dr to Thomas Jouvet			
	For labour at Oil works from 1st Ocr 1838 to 1 Jany 1839			
141	Whale Oil Stock			
	For 47½ days labour at 10/-		79 17	
130	Sperm Stock in Co with Jos Grinnell			
	For 8¾ days work @ 10/- 13.75			
	Cash pd for labour 1.25		15 "	
135	Ship Braganza Mercht v.g.			
	For 20½ days on Shooks due 12mo 31		34 17	
35	Ship Orozimbo			
	For 12 days on ditto		20 "	148 3
141	Whale Oil Stock Dr to Cash			
69	1/18 pd Brice Shepherd 1 days work		1 25	
	Lep ½ gal. W. Whale Oil		30	1

New Bedford December 1838

136	Sundry Act Drs to Benjamin Durfee			
130	Sperm Stock in Co with Jos Grinnell			
	For 8 days work @ 7/6	10. "		
	1/4 extra "	1.56	11 56	
141	Whale Oil Stock			
	For 15 days work @ 7/6 . . .		18 75	
120	J. H Bartlett			
	For 12 1/2 days work @ 7/6 making over his taught press Candles .		15 62	
41	Ship Brighton			
	For 3/4 days work on casks @ 7/6		" 93	46 86
136	Sundry Act Drs to David Crocker			
	For labour at Oil works to 31 Decr 1838 .			
41	Ship Brighton			
	For 1 days labour on casks		1 25	
141	Whale Oil Stock			
	For 20 1/4 days ditto @ 7/6		25 31	26 56
79	Interest Act Drs to Sundry Act			
132	To Wm John & Benjn Cummings			
	For balance of Interest due them 31 Decr 1838		29 05	
74	To Benjamin Cummings			
	For balance of Interest due him 31 Decr 1838		1 21	30 26
132	Wm John & Benjn Cummings Old Act			
132	Dr to New. Act			
	For balance of act due them 31 Decr 1838 . .			77 50
74	Benjamin Cummings New Act Dr to Old Act			
74	For balance of act due me 31 Decr 1838 .			224 07
96	Ship Orozimbo Dr to Interest Act			
79	For Interest to 13 mo 31. 1838 due me . .			26 48
96	Sundry Act Drs to Ship Orozimbo			
	For amt her account page 96 Ledger due 12 mo 31. 1838			
53	W R Rotch & Co	4/8	374 37	
4	Ship Orozimbo my Fourth	2/8	187 19	
93	Willcox & Richmond	1/8	93 59	
131	Joseph Rotch	1/8	93 60	748 75
93	Willcox & Richmond Dr to Interest Act			
79	For balance of Interest due me to 31 Decr 1838			38 41

New Bedford December 1838

93 93	Willcox & Richmonds New Act Dr to their Old Act For balance due me 31 Decr 1838		991 4
42 51	Thomas Jouvet Dr to Sperm Stock my half For balance his act transferd 12/31 . . .		15 7
79 42	Interest Act Dr to Thomas Jouvet For Interest on $400 one year to 1st Jany 1839		24 "
42 42	Thomas Jouvets Old Act Dr to His New Act For balance due him 12mo 31. 1838		503 8
136	Benjamin Durfee Dr to Sundry Acts		
141	To Whale Oil Stock		
	12/31 For 4 gals Whale Oil a 60cs	2 40	
130	To Sperm Stock in Co with Jo Spinnell		
	For 13½ lbs Oil Soap a 4c . . .	, 54	2 9
58 72	Lydia Russell Dr to Expense Act 12/31 For sundries as per memorandum . . .		163
70	Sundry Acts Dr to Cash		
100	Marsena Washburn		
	pd him on act Candle boxes 7/13. 1838 taken from mem. book, omitted to be charged at the time	25 "	
141	Whale Oil Stock		
	12/15 pd A Heath 5 days labour a 1/6 . .	6 25	
136	David Crocker		
	12/13 pd him on act labour at Oil works	5 "	
130	Sperm Stock in Co with Jo Spinnell		
	1/25 pd A Hathaways bill of Bungs .	1 50	
30	Cook & Snow		
	1/25 pd their bill agst Ship Braganza	6 75	
35	Ship Orozimbo		
	1/26 pd J. Head Rigger 1 days work	1 67	46
70 6	Cash Dr to Sloop Ann my Eighth 1/8 Recd of Capt Pény for 1/8 her earnings for 1838		54
32	Henry Cook Dr to Sundry Acts		
72	To Expense Act		
	1/16 For sundries of L R Heath on to him	1 87	
70	To Cash Act		
	1/17 Cash pd him	10 "	11

New Bedford December 1838

100	Sundry Act Dr to Martena Washburn		
130	Sperm Stock in Co with Jo Grinnell		
	For 1520 Candle boxes @ 22 c to 1st Jany 1839, due 4/1	334 40	
51	Sperm Stock my half		
	For balance due him on Candle works books 4/1. 1838		
	transferred to my acct	188 67	
100 / 100	Martena Washburns Old Act Dr to His New Act		
	For balance due him in settlement of acct		
	25 Jany 1839		257 12
130	Sperm Stock in Co with Jo Grinnell Dr to Sundry Acts		
129	To Charles W. Morgan		
	12/31 For his bill Candle paper		234 37
120	To Ivory H Bartlett		
	5/15 For 4 Casks potashes 2112 lbs @ 7 c . . .	147 84	
	5/25 21 bbls for Soap 20 c .	4 20	
	7/18 4 Casks potashes 2276 lbs @ 7½ . . .	170 70	
	11/29 1 Cask ditto 466 " " . . .	34 95	
	Error in bill of Oil . . .	100 "	457 69
	(average due 7/12)		692 06
72 / 120	Expense Act Dr to Ivory H Bartlett		
	For his bill of Shoats, Potatoes &c		55 54
130 / 79	Sperm Stock in Co with Jo Grinnell Dr to Interest Act		
	For balance of Interest due me in settlement of that amount 12 mo 31. 1838 . . .		60 24
130 / 131	Sperm Stock in Co with Jo Grinnell New Act Dr to Old Act		
	For balance due 12 mo 31. 1838 . . .		293 41
51	Sundry Act Dr to Sperm Stock my half		
	For the following charges taken from Candle works books		
70	Cash Act		
	4/10. Recd of Corn Grinnell amt his acct .	13 "	
	4/12 " Austin Crap	60 25	
	4/19 " ditto	200 "	
	5/8 " J. Angier	36 15	
	5/11 " Capt Lovell for Soap	161 74	
	6/1 " ditto do	200 24	
	6/13 " S. H. Heath for bill of Oil	25 01	
	6/15 " Capt Lovell for Soap	79 59	[illegible]

New Bedford December 1838

51		Sundry Acts Dr to Sperm Stock my half		
		Amount brought over from page 189	775 88	
70		Cash Act		
	7/12	Recd of Capt Lovell for Soap	203 "	
	9/7	Wm Gifford amt his act	8 65	
	10/12	D R Green for Storage	8 90	
	11/8	G H Heath amt his act	25 81	
		L B Keith do	26 77	1049 [illegible]
72		Expense Act		
	12/31 due	For Oil for Family use		33 [illegible]
131		Sales of Sperm Stock for Jos Grinnell		
		For half Sales of Oil to J. H. Bartlett		
		23 July at 6 mo		1115 [illegible]
				2197 [illegible]
70		Cash Dr to Sperm Stock my half		
51	1/31. 1837	Recd of Jos Dunbar amt his act		23 [illegible]
51		Sperm Stock my half Dr to Cash		
70		For the following charges taken from Candle Watchbook		
	2/15	pd A Heath for labour	15 "	
	3/2	" Jinks for cartage	" 75	
	3/14	" A Heath for labour	29 63	
	"	" Sealing weights & measures	" 30	
	5/2	" Capt Ellis frt Oil & Candles to Albany	18 55	
	6/5	" F. D Brown wages	5 50	69 [illegible]
51		Sperm Stock my half Dr to Sundry Acts		
135		To Ship Braganza		
	12/31	For 15 old bbls for Soap @ 25c	3 75	
70		To Cash Act		
	"	pd Warren Crapo bal of wages	" 36	4 [illegible]
51		Sundry Acts Dr to Sperm Stock my half		
		For the balance of the following Acts assumed by me		
111		Leonard Macomber & Son	28 70	
131		Joseph Roth	34 70	
10		Capt Daniel Wood	44 29	
108		Henry P Willis	35 07	
126		John Hardell	71 90	
56		Lawrence Grinnell Ship Euphrates Act	17 73	
136		Benjamin Dupee 2 gals Oil	1 85	
58		Lydia Russell	19 45	
100		Marrena Washburn cash 5/19 $50 - 6/18 $100	150 "	
15		Lemuel Kollock	49 57	
108		Maxfield & Tripp	11 30	45[illegible]

New Bedford January 1839

75	Sundry Acts Drs to Alexander H. Seabury		
72	Expense Act		
	For bill of Flour, Oats, Corn &c for 1838	97 83	
135	Ship Bruganza		
	For a 2d hand Capstan in Feby 1838 due 12/31	25 "	122 83
75	Alexander H. Seabury Dr to Sundry Acts		
72	To Expense Act		
	For 136 lbs Flour returned	6 57	
70	To Cash Act		
	For bal. due from A. H. Seabury & Brother for which they gave me a Mem. check	39 17	45 74
72	Expense Act Dr to Leonard Macomber & Son		
111	For their bill of Groceries for 1838		27 69
130	Sperm Oil Stock in Co with Joseph Grinnell Dr to Cash		
70	2/6 pd A. H. Seabury wharfage of Oil at Much Rut wharf		1 62
70	Cash Dr to Sperm Stock my half		
51	2/8 Recd of Geo. C. Crocker & Co bal. their act		24 38
120	I. H. Bartlett Dr to Sperm Stock in Co with Jos Grinnell		
130	For 281 lbs Candle paper @ 9 . 281 lbs	35 12	
	4 lbs Candle wick @ 50 cts	2 "	37 12
131	Joseph Rotch Dr to Benjamin Cummings		
74	For 1/8 amt of bills agst Ship Brighton for her outfits 2d voyage, pd after J. Rotch sold to B. Cummings $40.82 – 1/8th is	5 10	
	2 years interest	" 60	5 70
56	Lawrence Grinnell Dr to Henry Grinnell		
9	For 1588 gals Sperm Oil of Ship Indias cargo @ 75 cts transferred by order of Henry Grinnell due 5/18.1838		1191 "
9	Henry Grinnell Dr to Lawrence Grinnell		
56	For 1/32 of Ship Indias cargo Sperm Oil transferred by order of H. Grinnell due 5/18.1838		1193 02
120	Sundry Acts Drs to I. H. Bartlett		
72	Expense Act For bill of Corn	5 15	
79	Interest Act For bal. of Inter. due him	11 13	
70	Cash Act Recd bal. of act 9 Feby	22 57	38 85

New Bedford February 1839

Fol.	Account			
35 42	Ship Orozimbo Dr to Thomas Jouvet For tare on a cask of old Ship Bread 373 lbs a 1ct			3 7
108	Sundry Acts Dr to Maxfield & Tripp			
58	Lydia Russell For their carpenters bill		6 32	
51	Sperm Stock my half For ditto		12 90	
47	Store corner Russell & third streets For ditto	37.17		
73	Expense Act For ditto	7.80	44 97	64
116	Sundry Acts Dr to B & T Sanford			
58	Lydia Russell For their bill of painting for 1838 " 1 trunk lead in 1837	4.60 .83	5 43	
47	Store corner Russell & third streets For painting & glazing	44.94		
73	Expense Act For ditto	23.45	68 39	73
116 58	B & T Sanford Dr to Lydia Russell For Ground rent of their Store on Centre St 2 years from 2mo 11. 1837 to 2mo 11. 1839 a $55			110
12	Sundry Acts Dr to James Durfee Junr			
58	Lydia Russell For Blacksmiths bill		7 96	
73	Expense Act For ditto for 1837 & 1838		36 83	44
51 70	Sperm Stock my half Dr to Cash pd J. H Collins for a Lock for South door			4
130	Sundry Acts Dr to Sperm Stock in Co with Jos Grinnell			
107	James Arnold 12/8 3 Gals Winter Oil a 110 cts 12/22 3 " ditto " 1/4 3 " ditto " 1/17 3 " ditto " 2/2 3 " ditto "		3 30 3 30 3 30 3 30 3 30	16
53	William R Rotch & Co 12/3 6 Gals Winter Oil " for [illegible]			6 2[illegible]

New Bedford February 1839.

130	Sundry Ac^ts Dr to Sperm Stock in Co with Jos Grinnell		
	Amount brought forward		23 10
58	Lydia Russell		
	12/15 1 Gal. Winter Oil	1 10	
	12/28 1 " ditto	1 10	
	1/9 1 " ditto	1 10	
	1/15 1 " ditto	1 10	
	" 2 lb Candles	" 70	5 10
73	Expense Act		
	12/18 2 gal Tall Oil		1 90
15	Lemuel Kollock		
	12/17 35 1/2 lb Candles @ 35 c		12 42
131	Joseph Rotch		
	12/31 6 Gals Winter Oil @ 110 c	6 60	
	1/22 6 " ditto 110 c	6 60	13 20
81	Capt Charles Wood		
	1/4 2 gals Winter Oil @ 110 c		2 20
12	Francis Taber		
	1/8 14 Gals Winter Oil @ 110 c		15 40
54	Joseph R Anthony		
	2/7 4 Gals Winter Oil 110 c		4 40
			77 72
141	Sundry Ac^ts Dr to Whale Oil Stock		
76	Andrew Haskell		
	12/8 10 Gals Winter Whale Oil @ 60 c	6 "	
100	Marsena Washburn		
	12/12 2 Gals ditto "	1 20	
15	Lemuel Kollock		
	12/17 1 bbl ditto 28 net Gals @ 60 c	16 80	
41	Ship Brighton		
	1/7 3 Gals ditto "	1 80	
73	Expense Act		
	1/2 5 Gals ditto	3 "	
142	Joseph Grinnell		
	1/2 5 Gals ditto	3 "	
42	Thomas Jouvet		
	1/7 1 bbl ditto 28 net Gals - 60 c less bbl 84 c	15 96	
108	Maxfield & Tripp		
	1/9 " 1/2 gal ditto deld Maxfield	" 30	
6	Cornelius Grinnell		
	1/15 2 Gals ditto	1 20	
54	Joseph R. Anthony		
	2/7 4 Gals ditto	2 40	
117	Charles Grinnell		
	2/9 2 Gals ditto	1 20	
31	John Blake 1 bbl ditto 27 net Gals - 60 c 2/14th	16 20	69 06

New Bedford February 1839

109	Sundry Act Dr to Mark B Palmer				
58	Lydia Russell				
	2/15 For his bill of Tin ware &c		17	19	
51	Sperm Stock my half				
	" For ditto		12	64	
73	Expense Act				
	" For ditto		9	09	
70	Cash Act				
	" Recd balance of Act		51	08	90
109	Mark B Palmer Dr to Lydia Russell				
58	For 2 years ground rent of his Shop from 2mo 1. 1837 to 2mo 1. 1839 at $45				90
73	Expense Act Dr to Peleg Clark				
18	For his bill for repairs of Carryall & chaise for 1837		95	68	
	For ditto ditto 1838		20	03	115
51	Sperm Stock my half Dr to Sundry Act				
117	To Charles Grinnell				
	12/31. For balance his Act transferred		238	15	
12	To James Durfee Junr				
	12/31 For ditto		77	29	
70	To Cash Act				
	12/31 pd W White & Co	33.62			
	Thos Albert	1."	34	62	350
79	Interest Act Dr to Sperm Stock my half				
51	For balance of Interest to 31 Dec 1838				60
51	Sperm Stock my half Dr to W R Rotch & Co				
53	For balance transferred on Oil works Books to equalize our Act due 31 Dec 1838				1188
51.	Sperm Stock my half Old Act Dr to New Act				
51	For balance carried to New Act 31 Dec 1838				504
53	W R Rotch & Co Dr to Sundry Act				
54	To Joseph R Anthony				
	For amt his act transferred due 12/31. 1838		20	92	
55	To Owners Ship Cambria				
	For balance transferred		15	74	
55	To Owners Ship Barclay				
	For ditto "		23	77	6

New Bedford February 1839

79 / 53	Interest Act Dr to W R Rotch & Co		
	For balance of Interest to 31 Dec 1838 due them		35 66
53 / 53	W R Rotch & Co New Act Dr to Old Act		
	For balance due me 31 Dec 1838		300 98
138	Marine Bank Dr to Sundry Acts		
9	To Henry Grinnell		
	2/11 Recd of Jos Grinnell bal. his act	89 70	
94	To Joseph Ricketson		
	2/11 Recd of him bal. of Act	56 32	
142	To Joseph Grinnell		
	2/11 Recd of him bal. Act	600 "	
40	To Stephen H. Howland		
	2/12 Recd of him bal. of Act	380 75	
70	To Cash Act		
	2/12 Cash Deposited	120 "	
6	To Cornelius Grinnell		
	2/15 Recd of him balance of Act	89 70	
58	To Lydia Russell		
	2/15 Recd of Alex Gibbs ground rent of his Store one year from 18 Sep 1837 to 18 Sep 1838	75 "	1411 47
138	Sundry Acts Dr to Marine Bank		
42	Thomas Jouvet		
	2/6 paid him on act	50 "	
136	Benjamin Dupee		
	2/6 pd him balance of Act	20 07	
73	Expense Act		
	2/11 pd Sam Gifford Butcher bill	47 46	
58	Lydia Russell		
	" pd ditto	51 65	
42	Thomas Jouvet		
	2/12 pd him on Act	157 53	
129	Charles W. Morgan		
	2/12 pd him bal. of Act	234 37	
79	Interest Act		
	2/12 pd one year Interest on Note to James Arnold for $4550. to 1st Jany	274 34	
73	Expense Act		
	2/12 pd Gilbert Church Auction bill	19 40	
100	Marsena Washburn		
	2/13 pd him balance of Act	107 12	
136	David Crocker		
	2/13 pd him bal. of Act	20 61	982 55

New Bedford February 1839

138	Sundry Acts Dr to Marine Bank			
	Amount brought over . .	982	55	
25	Willard Sears			
	2/14 pd him in full . .	18	65	
73	Expense Act			
	2/15 pd Jo Brownell Blacksmiths bill . .	41	30	
168	Mayfield & Tripp			
	2/16 pd them balance of Act .	51	64	
WL	Reuben Downing			
	2/20 pd his order to Cook & Ware .	39	50	113
70 / 5	Cash Dr to Schr Wm Brown my Eighth			
	2/20 Recd of Capt Anthony for 1/8th her earnings for 1838 . .			6
58 / 70	Lydia Russell Dr to Cash			
	2/7 pd her $6 _ 2/14 pd her $30 .	36	"	
	2/20 pd her a Load of Wood $5.50 _ pd for Eggs $1 .	6	50	
	" pd Fearing Carting Flagging stones for side walk on Water Street .	1	84	4
10 / 76	Capt Daniel Woods Old Act Dr to New Act			
	For balance due him 31 Dec 1838 .			28
130 / 11	Sperm Stock in Co with Joseph Grinnell Dr to Butler & Allen			
	2/20 For their bill of twine for mending bags			
70 / 11	Cash Dr to Butler & Allen			
	2/22 Recd of them balance of Act .			8
136 / 51	David Crocker Dr to Sperm Stock my half			
	2/23 For bal. his act assumed by me .			2
11 / 51	Butler & Allen Dr to Sperm Stock my half			
	" For bal. their act assumed by me .			
79 / 10	Interest Act Dr to Rowland R Crocker			
	For balance of Interest to 12 mo 31. 1838			
10 / 10	Rowland R Crockers Old Act Dr to New Act			
	For balance carried to New Act due him 12/31.1838 .			5
70 / 81	Cash Dr to Capt Charles Moore			
	2/15 Recd of him in full			

New Bedford February 1839

79 / 56	Interest Act Dr to Laurence Grinnell		
	For balance of Interest to 12mo 31. 1838		7 91
56 / 56	Laurence Grinnells Old Act Dr to New Act		
	For balance due him 31 Decr 1838		27 53
111	Sundry Act Dr to Leonard Macomber & Son		
73	Expense Act		
	For his bill of Groceries had in Feby	26 29	
70	Cash Act		
	2/26 Recd balance of Act	27 20	53 49
58	Lydia Russell Dr to Sundry Act		
73	To Expense Act		
	2/27 For half a Hog 84lbs a 12½ cts	10 50	10 50
70	To Cash Act		
	2/27 paid her	30 "	40 50
130	Sperm Stock in Co with Jos Grinnell Dr to Sundry Act		
91	To Central Wharf		
	For half of bill of wharfage for 1838	4 12	
34	To Priviledge in Central Wharf		
	For half ditto	4 12	8 24
135	Ship Braganza Dr to Sundry Act		
91	To Central Wharf		
	For wharfage of Ballast & Dockage to 4mo 1. 1838	20 88	
34	To Priviledge in Central Whf $33.40 a 3/8		
	For 3/8th of 33.40	12 52	33 40
35	Ship Orozimbo Dr to Sundry Act		
91	To Central Wharf		
	For wharfage of Whale Bone Exp 1/4th	2 24	
34	To Priviledge in Central Wharf		
	For 1/4th ditto	" 74	2 98
113 / 121	Nathan Northrop Dr to Parkhurst & Northrop		
	Indge M Douglass outfits a seaman in Ship		
	Orozimbo due 3/28. 1837		100 "
18 / 79	Peleg Clark Dr to Interest Act		
	For bal of Int to 12mo 31. 1838		2 70
70 / 18	Cash Act Dr to Peleg Clark		
	2/28 Recd of him bal. of Act		" 43

New Bedford February 1839

Folio	Entry	$	cts	Total
138	Sundry Ac^ts Dr to Marine Bank			
10	Rowland R Crocker			
	2/26 pd him bal. of Ac^t	30	19	
56	Lawrence Grinnell			
	" pd him bal. of Ac^t	27	43	
85	Borrowed & Lent Ac^t			
	Lent Robt S. Smith	150	"	
138	New Ac^t			
	For balance due me	162	62	370
4	Sundry Ac^ts Dr to James Munroe			
135	Ship Braganza			
	For cleaning chronometer	10		
73	Expense Ac^t			
	For repairing clock & watches in 1838	7	50	
130	Sperm Stock in Co with Jos Grinnell Dr to Cash			
70	3/6 pd L B Keith for 5 Oil bbls @ 90 c	4	30	
	" pd A D Richmond repairing pump	"	75	5
70	Cash Dr to Alexander Gibbs for Ship Ceres			
137	3/7 Rec^d of him in full			37

March

Folio	Entry	$	cts	Total
139	Sundry Ac^ts Dr to Bills Payable			
	For Capt Smiths draft on me dated Tahiti 28 Jun 1838 at 10 days sight due 3/13. 1839 on Ac^t Ship Brighton for $600			
74	Benjamin Cummings for 1/4th sd draft	150	"	
6	Cornelius Grinnell 1/8 do	75	"	
9	Henry Grinnell 1/8 do	75	"	
142	Joseph Grinnell 1/8 do	75	"	
53	W R Rotch & Co 1/8 do	75	"	
2	Ship Brighton my 1/8 1/8 do	75	"	
10	R R Crocker 1/16 do	37	50	
94	Joseph Ricketson 1/16 do	37	50	600
70	Cash Dr to Sundry Ac^ts			
142	To Joseph Grinnell			
	3/11 Rec^d of him on Ac^t	1000	"	
	" ditto for 1/8 Capt Smiths draft for $600	75	"	107[illegible]
9	To Henry Grinnell			
	3/11 Rec^d of Jos Grinnell for 1/8 Capt Smiths draft			7[illegible]
6	To Cornelius Grinnell			
	3/15 Rec^d of him for 1/8 ditto			7[illegible]
				122[illegible]

New Bedford March 1839

102	Sundry Acts Dr to Henry Taber & Co		
35	Ship Orozimbo		
	For 4 gals Whale Oil for Calkers … dec 1/1	1 40	
73	Expense Act		
	For 2 bus Salt	1 50	
58	Lydia Russell		
	For Bill of Groceries for 1838	126 41	129 31
102	Henry Taber & Co Dr to Sundry Acts		
58	To Lydia Russell		
	For Ground rent of Store from 3 mo 15. 1837 to 3 mo 15. 1839. 2 years @ $80.	160 .	
70	To Cash Act		
	3/18 pd them error in wharfage Act	" 98	160 98
79	Interest Act Dr to Joseph Rotch		
90	For bal. of Int due him to 12 mo 31. 1838		28 84
90	Joseph Rotch's Old Act Dr to New Act		
90	For balance due him 12 mo 31. 1838		61 22
73	Expense Act Dr to Joseph Rotch		
131	For rent of Counting room from 3 mo 1. 1837 to 3 mo 1. 1839 2 years @ $28.		56 .
41	Ship Brighton Dr to Cash		
70	3/20 pd H Crapo for notarial certificate of seamen		4 75
138	Marine Bank Dr to Sundry Acts		
85	To Borrowed & Lent Act		
	3/6 Recd of R S Smith lent money	150 "	
70	To Cash Act		
	3/11 Deposited Cash	1150 .	
90	To John Parkhurst		
	3/16 Recd of him on act rent of Store	200 "	
74	To Benjamin Cummings		
	3/16 Recd of him for 1/4th Capt Smiths draft on Owners Ship Brighton for $600	150	1650 .
75	Davis Chase Dr to W R Rotch & Co		
53	For half net amount recd of D Chase for Casks for Barque Hope, towards liquidating his debt to W R R & Co & myself jointly — $923.39 half . due 12/31. 1838		461 39

New Bedford March 1839

C 138	Sundry Acts Dr to Marine Bank			
C 75	A H Seabury			
	3/4 pd him balance of Act	67	29	
C 70	Cash Act			
	3/6 check for self	30	"	
C 4	James Munroe			
	" pd him in full	28	"	
C 52	Ship Brighton third voyage			
	3/7 pd Chas Brown riggers bill	20	17	
C 139	Bills Payable			
	3/11 pd Capt Smiths draft on Owners	600	"	
C 141	Whale Oil Stock			
	3/15 pd 26 days labour pressing Oil	26	"	
C 73	Expense Act			
	3/16 pd J Richmond tailors bill	137	60	
C 14	E Thornton & Son			
	3/18 pd them their bill for 1837 & 1838	43	92	
C 102	Henry Taber & Co			
	" pd them bal. of Act	224	34	
C 65	Gifford & Cook (Carpenters			
	" pd them on act	200	"	
C 61	David Fletcher (cobard man			
	3/21 Lent him	25	"	
C 70	Cash Act			
	3/22 pd for New York money	100	"	
C 73	Expense Act			
	3/23 pd Mr Chew Elizabeths tuition 1 qr	146	33	
C 52	Ship Brighton third vg			
	do pd for 10 casks Lime & frt fm Prov	29	65	
C 143	New Act			
	For balance in Bank 4 mo 1	1415	12	3093
		3093	42	
C 42	Sundry Acts Dr to Thomas Jouvet			
C 35	Ship Orozimbo			
	3/31 For 19 days work repairing casks @ 10/-	31	67	
C 52	Ship Brighton third vg.			
	" For 39 ditto "	65	"	
C 141	Whale Oil Stock			
	22 days pressing @ 10/- 36.67			
	4½ do extra @ $1 4.50	41	17	137
C 91 / C 102	Central Wharf Dr to Henry Taber & Co			
	3/18 For that amount transferred			256
C 138 / C 51	Marine Bank Dr to Sperm Stock my half			
	3/26 Recd my half proceeds of Candles shipped to Valparaiso			1280

New Bedford April 1839

70 58	Cash Dr Lydia Russell 4/4 Recd dividend of Merchants Bank		30 "
70 124	Cash Dr Gideon Howland 4/6 Recd of Wm Gifford draft on him . . .		15 "
135 70	Ship Braganza Dr Cash 4/6 pd Wm Knights bill of chairs		5 52
70 58	Cash Dr Lydia Russell 4/11 Recd of Wm Gordon for ground rent of House on Water Street from 1 Apr 1838 to 1 Apr 1839 . . .		75 "
79 8	Interest Act Dr Elkanah Tallman For balance of Inter to 12 mo 31. 1838		43 26
8 8	Elkanah Tallmans Old Act Dr New Act For balance due him 12 mo 31. 1838 . . .		31 "
143	Sundry Act Dr Marine Bank		
139	Bills Payable 4/6 pd Note to Stephen Taber dated 1st Nov 1838 on demand	500 "	
79	Interest Act Int on S Tabers note .	12 92	
85	Borrowed & Lent Act 4/6 Lent W. T Hawes . . .	200 "	
73	Expense Act " pd Wm Knights bill, cabinet maker . .	26 39	
42	Thomas Jouvet " pd him for labour to 4 mo 1 .	137 84	
94	Building corner Russell & Water streets 4/12 pd West & Paine for Lime & Bricks . .	11 33	888 48
52	Ship Brighton 4/20 pd Frt Copper from New York . 4/26 pd D R Greene & Co bill of Wood . . 4/29 pd E Soule scraping Ship . .	10 12 156 31 18 "	184 43
73	Expense Act 4/29 pd Isaac Gifford for a load of Hay . . 4/2 pd I H Bartlett 4/4 " Sub. to Mercury Newspaper .	21 90 21 49 7 50	50 89
53	William R Rotch & Co 4/2 pd them bal. of Act .	85 41	
17	Charles Grinnell 4/3 pd him bal. of Act .	180 20	
79	Interest Act. Int on note to S. Taber for $800	24 "	289 61
			1413 41

New Bedford April 1839

143	Marine Bank Dr to Sundry Acts		
6	To Cornelius Grinnell		
	4/26 Recd of him on acct Ship Brightons outfits	1500 "	
143	To New Act		
	For check to Isaac Gifford not presented last month	21 90	1521
143	Marine Bank New Act Dr to Old Act		
143	For balance in the Bank 1st May		1523
70	Cash Dr to Lydia Russell		
58	4/2 Recd Dividend of Comml Insurance Co. . .	40 "	
	ditto Bedford Comml Bank	81	121
58	Lydia Russell Dr to Cash		
70	4/12 pd her $20 – 4/23 pd $20 – 5/6 pd $30		70
52	Sundry Acts Dr to Ship Brighton		
76	Daniel Wood		
	3/5 For 5 bbls Old Flour @ $2 . . .	10 "	10
89	Joseph W Webb		
	4/20 For 1411 lbs old Copper 2 pc at tare 1383 nt lbs @ 18 cts	248 94	
	340 lbs old nails @ 12 c . . .	40 80	289
			299
139	Bills Payable Dr to Bills Payable		
139	For my Note to Stephen Taber dated 21 Octr 1838 at 6 mos for $800. taken up by new note dated 21 Apr 1839 at 4 mos . . .		800
130	Sundry Acts Dr to Sperm Stock in Co with Jo Grinnell		
107	James Arnold		
	2/18 To 3 Galls Winter Oil @ 115 c . .		3
131	Joseph Roth		
	2/21 6 Gals Winter Oil @ 115 c .	6 90	
	132 lbs Oil Soap @ 6 c .	7 92	14
107	James Arnold		
	3/14 3 Gals Winter Oil @ 115 c		
58	Lydia Russell		
	3/1 1 Gal. Winter Oil – 3/21 1 do – 4/14 1/2 do @ 115 c		
33	William Roth Junr		
	2/27 14 Gals Winter Oil @ 115 c - - - - -		1
54	Joseph R Anthony		
	3/7 4 Gals Winter Oil @ 115 c - - -		4
100	Marsena Washburn		
	3/14 1 Gal. Winter Oil - - -		
			4

New Bedford April 1839

Fol.	Date	Particulars			
P 130		Sundry Acts Dr to Sperm Stock in Co with Jos Grinnell			
		amount brought forward		46 45	
P 75		T. D Elliott			
	3/20	To 5 Gals Winter Oil @ 115 c		5 75	
P 81		Capt Charles Wood			
	3/20	2 Gals Winter Oil "		2 30	
P 42		Thomas Jouvet			
	3/23	4 Gals Winter Oil for Wm Bliss @ 110 c		4 40	
P 48		Hathaway & Luce			
	5/17	5 Casks Oil Soap 1553 lbs @ 3½ c		54 35	113 25
P 141		Sundry Acts Dr to Whale Oil Stock			
P 42		Thomas Jouvet			
	2/15	To 1 Gal Winter Whale Oil		" 60	
	4/24	50 lbs Oil Soap @ 6 c		3 "	3 60
P 135		Ship Braganza			
	3/5	15 Gals W. Whale Oil @ 60 c		9 "	
P 73		Expense Act			
	3/7	5 Gals W. Whale Oil	3. "		
	3/9	1 Gal. Sperm, Sum	1.10	4 10	
P 48		Charles Grinnell			
	3/13	2 Gals W. Whale Oil @ 60 c		1 20	
P 107		James Arnold			
	4/29	3 Gals Sum Oil @ 110 c		3 30	
P 6		Cornelius Grinnell			
	5/3	3 Gals Winter Whale Oil @ 60 c		1 80	19 40
					23 "

May

Fol.	Date	Particulars		
P 70		Sundry Acts Dr to Cash		
P 134		Barque Hope		
	5/8	pd Riggers hauling ship to wharf	5 "	
	5/14	pd Danl Mitchel Boat hire for taking pilot & gang on board	2 "	
	"	Peter Lewis 1½ days work	1 50	8 50
135		Ship Orozimbo		
	5/8	pd R. Anderson Rigger 1 days work		1 75
52		Ship Brighton		
	5/7	pd Labour in store	" 38	
	"	O Brownell Boat hire	" 50	
		pd for potatoes	12 60	
	5/20	pd Peter Lewis bill of labour	17 50	
	"	B Wests bill of Bungs	4 50	
	"	Chas Manchesters order secd me to W. O Brownell	5 62	41 10
				51 35

New Bedford May 1839

Folio	Entry	Amount	Total
112	Sundry Acts Dr to Thomas Kempton		
130	Sperm Stock in Co with Jos Grinnell		
	For his bill of Truckage of Oil . .	63 26	
141	Whale Oil Stock		
	For ditto . . .	40 59	
35	Ship Orozimbo		
	For ditto . . .	20 17	
41	Ship Brighton 2d voyage		
	For ditto . . .	29 72	
135	Ship Braganza Mercht voyage		
	For ditto . . .	6 67	
73	Expense Act		
	For ditto due 12/31. 1838	20 84	181
52	Ship Brighton Dr to Sundry Acts		
35	To Ship Orozimbo		
	For 157 bbls 20 gals 2d hand casks @ 7/-	183 91	
	336 bbls 23 " do Shooks 90 cts	303 05	486
130	To Sperm Stock in Co with Jos. Grinnell		
	For 15 bbls 7½ gals 2d hand casks @ 7/- . . .		17
141	To Whale Oil Stock		
	For 13 bbls 8½ gs ditto 7/- . . .		15
35	To Ship Orozimbo		
	For 3 Muskets @ $4 . . .	12 "	
	66 lbs Coffee @ 11 cts . . .	7 26	
	54 lbs Oakum @ 8 cts . . .	4 32	23
	4 mos Cr from 5/17		543
134	Barque Hope Dr to Sundry Acts		
70	To Cash		
	5/21 pd Capt Allen piloting Ship to wharf	5 "	
101	To Alfred Gibbs & Co		
	For bill of sheathing copper due 11/14. 1837	56 83	66
	18 mos Interest .	5 11	
70	Cash Dr to Sundry Acts		
37	To Town of New Bedford		
	5/13 Recd of J B Congdon for Oil in full	65 45	
52	To Ship Brighton		
	5/28 Recd for 844 lbs Old Junk @ 1½ cts . . .	12 66	
48	To Hathaway & Luce		
	5/29 Recd of them in full	54 35	132
58 / 70	Lydia Russell Dr to Cash		
	5/31 pd Wm W Shaw for a bbl Flour . .		9

New Bedford May 1839

Folio	Account	Amount	Total
145	Cargo of Barque Hope Dr to Sundry Acts		
134	To Owners of Barque Hope		
	For pilotage to & from sea	46 50	
	Labour on Oil $8. Watching Oil $21	29 .	
	Coopering Oil	20 .	95 50
91	To Central Wharf		
	For wharfage 1278 bbls @ 3 c . . .		38 34
92	To Eli Haskell		
	For Guaging 1278 bbls @ 2 c		25 56
82	To Commission Act		
	For Comm on Cargo $34203.27 @ 1 pr ct. . .		342 03
	To Barque Hopes Crew		
	For their shares of Cargo, see day book for their respective names – posted in Whalemens Ledger		11.231 05
93	To Willcox & Richmond		
	For half balance of voyage	11235 40	
95	To Barque Hope my half		
	For half ditto . . .	11235 39	22470 79
			34203 27
145	Sundry Acts Dr to Cargo of Barque Hope		
WL	Capt Stephen Grinnell		
	For 462 Gals Whale Oil @ 33 1/3 . . .	154 .	
	1742 Gals Sperm Oil @ $1 . . .	1742 .	1896 .
WL	James S Robinson		
	For 348 Gals Whale Oil @ 33 1/3 c . . .	116 .	
	1350 Gals Sperm Oil $1 . . .	1350 .	1466 .
93	Willcox & Richmond		
	For 3112 Gals Whale Oil @ 33 1/3 c . . .	1037 33	
	11805 1/2 Gals Sperm Oil @ $1 . . .	11805 50	
	387 Gals Black Sperm Oil @ 85 c	328 95	
	140 1/2 " Black Fish Oil @ 60 c	84 30	13256 08
134	Owners of Barque Hope		
	For Oil & Whale Bone sold at Swan River		260 97
143	Marine Bank		
	For Cash recd & deposited for 5261 Gals Whale Oil @ 33 1/3 c sold D R Greene & Co . . .	1753 66	
	For do do for 5089 1/2 Gals Sperm Oil @ $1. crews Oil sold Jos Grinnell	5089 50	6843 16
70	Cash Act		
	Recd of Jos Grinnell for 393 Gals dark Sperm body Oil @ 85 c –		334 05
	For 10147 Gals Sperm Oil @ $1		10147 .
			34203 27

New Bedford May 1839 -

Ref.	Date	Particulars	Items	Total
143		Sundry Act^s D^r to Marine Bank		
134		Barque Hope		
	5/5	p^d Entering at Custom House	3 87	
	"	pilotage from sea	31 "	34 [illegible]
52		Ship Brighton		
	5/6	p^d David Russells bill of pine wood	22 75	
	5/8	Saml Bonneys bill of Butter	120 80	143 5[illegible]
73		Expense Act		
	5/7	p^d Chas Grinnell for coal for Store		18 [illegible]
70		Cash Act		
	"	p^d F Bryant bal. Abm Marston & Edwd B Harwoods voyage in Ship India	172 70	
	5/8	" Check to Capt D Wood Lent	15 "	187 [illegible]
93		Willcox & Richmond		
	5/8	p^d them on act work on Ship Brighton		300 [illegible]
112		Thomas Kempton		
	5/9	p^d him bal. of act		271 [illegible]
52		Ship Brighton		
	"	p^d Jno Coggeshalls bill of Whale Oil	87 20	
	5/15	p^d Clearance at Custom House	4 70	
	5/17	Pilotage to sea	21 75	113 [illegible]
WL		John Prayf seaman in Barque Hope		
	5/11	p^d him on act	50 "	
101		David Bisemore		
	"	p^d him on act	100 "	
75		Davis Chase		
	"	p^d him bal. due for Market casks	58 20	208 [illegible]
73		Expense Act		
	5/13	p^d J. Dunbar & Co for 20 bus Corn	19 20	
	5/20	p^d J Curtis for picture frames	37 50	56 [illegible]
35		Ship Orozimbo		
	5/14	p^d Dunham carpenters bill		15 [illegible]
43		Ship Timoleon		
	5/15	p^d Capt Bunkers draft to O. Ship Iris		11
52		Ship Brighton		
	"	p^d Capt Shearman in Specie for recruiting Ship		150
134		Barque Hope		
	5/17	p^d Webb Ship Keeper 3 d^s & nights @ $2.50		7 [illegible]
WL		Crew of Barque Hope		
	5/20	p^d 23 men bal. of voyage see check Book		5900 [illegible]
65		Gifford & Cook carpenters		
	5/22	p^d them in full		140 [illegible]
127		Joseph Grinnell old Act		
	5/22	p^d him crews shares of Barque Hopes Cargo		1000 [illegible]
				8559 [illegible]

New Bedford May 1839

P 143 Sundry Acs Drs to Marine Bank			
P 134 Barque Hope			
5/23 pd Capt Corey watching Oil on wharf		21 "	
" " Capt Grinnells draft to Capt Cox for Coffee supplied at sea		24 "	
" " Andrew J. Bennett Cooper extra for steering a Boat		50 "	95 "
P 52 Ship Brighton			
5/24 pd D Perrys bill of Vinegar			28 50
WL John Sands Seaman in Barque Hope			
pd his order to C C. Hill &c	125.22		
Less my bill	21.88		103 34
P 144 Lydia Russell			
5/27 pd C Parker for Wood			17 15
P 85 Borrowed & Lent Act			
" Lent A H Seabury			400 "
WL John Sands Seaman in Barque Hope			
5/28 pd bal. of voyage			15 19
P 73 Expense Act			
5/30 pd Mrs Okills bill for Elizabeths tuition last quarter			137 77
P 70 Cash Act			
5/3 check for $30 — 5/6 ditto $40			70 "
P 73 Expense Act			
5/16 pd Gilbert & Henrys school bill 1 quarter			18 05
			885 "
P 143 Marine Bank Drs to Sundry Acs			
P 85 Borrowed & Lent Act			
5/13 Recd of W T Hawes money Lent 6 Apr		200 "	
P 93 To Willcox & Richmond			
5/21 Recd of them on act their share of crews Oil of Barque Hopes Cargo		1000 "	
P 89 To Joseph W. Webb			
5/21 Recd of him bal. of act with Ship Brighton for old Copper		173 58	
P 134 To Barque Hope			
5/25 Recd for 2 drafts collected by the Bank on Salem for $19.50. New London $44.50		64 "	
143 To New Act			
For checks not presented viz			
4/29 Isaac Gifford	21.90		
5/24 S. D Jordan	68.53	90 43	1528 01

New Bedford June 1839

C 143 / C 143	Marine Bank New Act Dr to Old Act For balance in the Bank Cmo 1			428
C 52 / C 139	Ship Brighton Dr to Bills Payable For my acceptance Jos Tillis order to Swift Nye & Co at 6 months from 17 May for outfits .			100
WL / C 134	Capt Stephen Grinnell Dr to Barque Hope For balance his act of disbursments for the voyage . .			15
C 101	Sundry Act Dr to David Bisemore			
C 41	Ship Brighton secd voyage For discharging the Ship by the Job in Nov 1838. omitted due 11/10. 12/31		160 "	
C 52	Ship Brighton third voyage For loading the Ship by the Job	140 "		
	due 5/11 Extra work . .	4	144 "	
C 134	Barque Hope 6/1. For discharging by the Job . . .		90	394
C 147 / C 70	Thomas Kempton Dr to Cash 6/1 pd Him on act . . .			20
C 70 / C 137	Cash Dr to Owners Ship Seine 6/1 Recd of Crane & French in full . .			73
C 70	Sundry Act Dr to Cash			
C 146	Sperm Stock in Co with Jos Grinnell 6/1 pd Crane & French for 2 Soap bbls . . .		" 60	
C 52	Ship Brighton " pd ditto for 6 bbls Tar @ $2.50 . .	15 "		
	262 feet ash boards . .	7.86	22 86	23
WL / C 134	Crew of Barque Hope Dr to Bark Hopes Owners For charges against the crew on whalemens Ledger, for outfits, fitting, discharging & cleaning Ship - Med. chest & money &c advanced during the voyage . . .			1426
C 52	Ship Brighton Dr to Sundry Act			
C 70	To Cash 6/4 pd Jo Clay keeping Ship in the stream		5 50	
	" for a Whale Boat of Bosworth due 9/17		60 "	65
C 89	To Joseph W. Webb For his bill Copper nails due 5/20 .		121 "	116
	Less disct for cash 4 per ct .		4 84	
				181

New Bedford June 1839.

P 52	Ship Brighton Dr to Sundry Act		
P 135	To Ship Braganza		
	For a sec'd hand Try pot due 6/17	18 "	18 "
P 90	To John Parkhurst		
	For the following seamens orders for outfits due 11 mo 15. 1839 - viz		
	Thomas Gillan	103 03	
	Wm H Carr	100 "	
	John Cox	105 31	308 34
			326 34
P 141 / P 70	Whale Oil Stock Dr to Cash		
	6/9 pd Crape 3 days work @ $1.25		3 75
P 73	Expense Act Dr to Sundry Act		
P 52	To Ship Brightons third voyage		
	For 28 gals Molasses @ 31 cts due 5/17	8 68	
P 14	To Elisha Thornton & Son		
	For their bill of Medicine &c for 1837 & 1838	43 92	52 60
P 14 / P 144	Watson & Manchester Dr to Lydia Russell		
	For ground rent of their Bake House from 2 mo 1. 1837 to 2 mo 1. 1839 - 2 years @ $100		200 "
P 94 / P 65	Building Corner Russell & third streets Dr to Gifford & Cook		
	For their bill of Carpenters work done in the Summer of 1838		340 81
P 52 / P 70	Ship Brighton Dr to Cash		
	5/2 For 200 Iron poles @ 5 cts		10 "
P 19 / P 144	William Howe Dr to Lydia Russell		
	For rent of Store from 1 mo 1. 1838 to 1 mo 1. 1839 - one year		140 "
P 19	Sundry Act Dr to William Howe		
P 144	Lydia Russell		
	For his bill of Books & Stationary for 1838	29 34	
P 73	Expense Act		
	For his bill ditto for me for 1838	67 13	96 47
19 / 19	William Howes New Act Dr to His Old Act		
	For balance due me 1 mo 1. 1839		43 53

New Bedford June 1839

121 / 90	Parkhurst & Northrop Dr to John Parkhurst For their act transfered		200
146 / 92	Sperm Stock in Co with Joseph Grinnell Dr to Eli Haskell For his bill of Guaging		19
92 / 139	Eli Haskell Dr to Bills Payable For my due bill dated 11 June payable on demand for bal. of Act	150 "	
92	To New Act For Guaging Barque Hopes cargo transfered to New Act	25 56	175
35 / 104	Ship Orozimbo Dr to Rotches Wharf For 1 days Dockage 4 Octr 1838	1 18	
	Wharfage of materials landed same time	1	2
88 / 144	Nehemiah Leonard & Co Dr to Lydia Russell For Ground Rent of their store on Centre street from 5 mo 29. 1837 to 5 mo 29. 1839 2 years @ $60		120
143	Sundry Acts Dr to Marine Bank		
101	David Bisemore 6/1 pd him balance of act	134 "	
WL	Stephen King seaman in Barque Hope 6/4 pd his order to Church & Brownell	41 30	
101	Alfred Gibbs & Co 6/6 pd them in full	61 94	
134	Barque Hope " pd Robt Tripp coopering Oil	20 27	
144	Lydia Russell " pd her	50 "	
35	Ship Orozimbo 6/10 pd Pope & Morgans bill of Oakum	21 51	
52	Ship Brighton " pd F. Bowman Joiners bill	18 33	
73	Expense Act 6/11 pd bill of Paper for parlours	24 "	
92	Eli Haskell " pd him on act	69 14	
104	Rotches Wharf 6/13 pd Chas Grinnell in full per rect	135 63	57[illegible]

New Bedford June 1839

P 143	Sundry Act Dr to Marine Bank		
	amount brought forward		576 12
P 70	Cash Act		
	6/15 Check for		35 "
P 148	Ship Braganza		
	6/17 pd pilotage from sea 19 feet @ $2	38 "	
	21st 3 men months advance	45 "	
	24 Jos Scott steward Mo advance	15 "	98 "
P 99	Capt Robert Tuckerman		
	6/19 pd him bal. of Act		1261 96
P 124	John Shaw		
	6/20 Wages frm. 1st Octr to 1st Apr 6 mos @ $6		36 "
P 52	Ship Brighton		
	6/21 pd Jno Underwood for Water		30 "
P 43	Ship Timoleon		
	6/24 pd pilotage from sea	29 "	
	" pd Jos Arden bal. of wages	18 30	
	25 " Wm Jackson bal. of Wages	14 30	
	" " D. P. Puller ditto	12 83	
	" Alfred Lewis ditto	14 05	
	" Jno Jenkins ditto	16 30	
	" Elias Russell ditto	6 63	
	Chas Wyman ditto	4 41	115 82
WL	Asa Hoxie mate of Ship Timoleon		
	6/25 pd him on Act		50 "
P 70	Cash Act		
	" Check for		36 "
P 148	Ship Braganza		
	" Pd following seamens wages		
	Richd Thomas	15 "	
	Wm Johnson	10 "	
	Moses A Lane	10 "	
	James Campbell	8 "	
	John Nelson	5 "	
	John Coyvit	15 "	
	Robert Baker bal. of wages	52 25	
	Fredk Lihman	15 "	
	Montgomery	8 "	
	Sanderson	15 "	
	Jno Chambers bal. of wages	25 32	
	Nathl Seavey do	18 25	
	Jno Lowe do	45 15	
	Chas Barry do	38 10	
	Jno Avery do	33 15	
	Thos Orcott do	18 33	
	6/27 clearing at Custom House	23 60	355 15
			2594 05

New Bedford June 1839 -

Fo.	Entry		
143	Marine Bank Dr To Sundry Act		
70	Cash Act		
	6/11 Recd of J Grinnell for dark Oil of Barque Hopes cargo & deposited	334 05	
88	To N. Leonard & Co		
	6/13 Recd of them & deposited for 2 years Ground rent of their Store on Centre street . .	120 "	
5	To Barque Index		
	6/17 Recd of W R Rotch & Co on act Sales of Cargo in South America	1000 "	
85	To Borrowed & Lent Act		
	Recd of A H Seabury money lent 27 May	400 "	1854
143 / 143	Marine Bank Old Act Dr To New Act		
	For amt overdrawn		402
99	Sundry Act Dr To Capt Robert Tuckerman		
62	Bills Payable		
	For the following Notes paid in settlement of account 19 June — viz		
62	Note dated 23 Apr 1836 on demand	2200 "	
	ditto 17 Aug " "	1000 "	
	ditto 6 Oct " "	2600 "	
79	Interest Act		
	For Interest on the above Notes to 6 mo 10. 1839 . .	900 "	6700
99	Capt Robert Tuckerman Dr To Sundry Act		
79	To Interest Act		
	For Interest on money pd for him to 6 mo 10 . .	223 "	
139	To Bills Payable		
	For my Note dated 10 June 1839 payable on demand with Interest	3000 "	
70	To Cash Act		
	pd him for error in Note to H Taber & Co . .	2 "	
	Charged in act $628.88 should be $626.88		322
101 / 43	David Bisemore Dr To Ship Timoleon		
	6/26 For part of a bbl of Meat delivered one of his men		
52 / 70	Ship Brighton Dr To Cash		
	6/12 pd Steam Ferry Boat, towing Ship in the stream		
36 / 11	Ship Orozimbo Dr To Butler & Allen		
	For 261 lbs Manilla Rope due 6/3		3

New Bedford June 1839

148 / 70	**Ship Braganza Dr to Cash**		
	6/21 pd Mr Kempton note	10 "	
	Wm Shaw Seaman on act wages	5 "	
	Jno Reed ditto	5 "	
	Chas Dixon do	5 "	
	Cory Boat hire	1 50	
	Russian & Danish consuls certificate to Bill of Health	6 "	
	Boat Hire	3 "	
	My expences to Boston twice	24 "	
	Blanks to enter & clear at Custom house	" 95	
	Jno Underwood 25 bbls Water	1 50	
	Francis Locke bal. of wages	7 50	69 45
43 / 56	**Sundry Acs Dr to Ship Timoleon**		
	W R Rotch & Co		
	For 1 cask Bread 355 lbs @ 1 1/4 c	4 43	
147	Thomas Kempton	4 42	
	1 ditto		
42	Thomas Jouvet 250	3 12	
	1 ditto		
101	David Bisemore		
	1 ditto	4 96	16 93
43 / 70	**Ship Timoleon Dr to Cash**		
	7/5 pd Crapo keeping Ship in the stream		5 "
42 / 52	**Sundry Acs Dr to Thomas Jouvet**		
	Ship Brighton		
	6/1 For 23 1/4 days coopering @ 10/.	38 75	
141	Whale Oil Stock		
	42 1/2 days Labour	70 83	
148	Ship Braganza		
	1/2 day repairing water casks	" 83	110 41
42 / 42	**Thomas Jouvets Old Act Dr to His New Act**		
	For balance due him in settlement 8 July		276 44
70	**Cash Dr to Sundry Acs**		
36	To Ship Orozimbo		
	7/12 Recd for 25 Riers 24 bbls @ $1.	24 "	
148	To Ship Braganza		
	" Recd for 34 ditto 38 bbls	34	58 "

New Bedford July 1839

101	Sundry Act Dr to David Bisemore			
148	Ship Braganza			
	6/30 For discharging & taking in part of the cargo & Lighterage		14 "	
43	Ship Timoleon			
	" For discharging the Ship by the Job		120 "	13
70	Sundry Act Dr to Cash			
134	Barque Hope			
	7/9 pd Mr Robertson for a market		8 "	
43	Ship Timoleon			
	7/13 pd Bisemore hauling Ship	2 "		
	7/19 pd Watching Oil on the wharf	6 "	8 "	
148	Ship Braganza			
	" pd Mr Kemptons order to Danl Wood		10 "	
144	Lydia Russell			
	" pd A H Seabury for 1/2 bbl Beef		10 50	3
70	Cash Dr to Ship Timoleon			
43	7/15 Recd of Sears for a Lot of Hides			
146	Sperm Stock in Co with Jo Grinnell Old Act			
146	Dr to New Act			
	For balance due that Stock 10/22 carried to New Act			14
149	Grinnell Minturn & Co Dr to Ship Timoleon			
43	For net proceeds of 32 bundles whale Bone as per their Sales due 7/22			44
103	Elisha Dunbar & Co Dr to Ship Braganza			
148	7/22 For a 2d hand Try pot			2
145	Cargo of Ship Timoleon Dr to Sundry Act			
43	To Ship Timoleons Owners			
	For Pilotage		53 "	
	Guaging Cargo		29 06	
	Coopering		45 43	
	Labour $10, Watching Oil $28		38 "	
	Tonnage & Light money		346 "	
	Petitioning for remittance of Bonds		100 "	6
91	To Central Wharf			
	For wharfage 1453 bbls @ 3 ct			4
82	To Commission Act			
	For Com on the Cargo & Guarantee 2 1/2 pct			104
				17

New Bedford July 1839

145	Cargo of Ship Timoleon D[r] to Sundry Ac[ts]			
	To amount brought forward			1700 75
WL	To Ship Timoleons crew			
	For their shares of Cargo see day book for their respective names - posted in Whalemens Ledger			7374 45
	To the following Owners for balance of Cargo			
56	W R Rotch & Co	5/16	10234 92	
7	William Hathaway	2/16	4093 97	
8	Elkanah Tallman	2/16	4093 97	
7	Latham Cross	2/16	4093 97	
9	Stephen Taber	2/16	4093 97	
1	Ship Timoleon my 1/8	2/16	4093 96	
8	Manasseh Kempton due 7m[o] 15	1/16	2046 98	32751 74
				41826 94
145	Sundry Ac[ts] D[r] to Cargo of Ship Timoleon			
WL	Capt Joshua Bunker			
	For 2108½ Gal[s] Sperm Oil @ $1		2108 50	
7	Latham Cross			
	For 4481½ ditto "		4481 50	
9	Stephen Taber			
	For 3807 ditto "		3807 "	
8	Elkanah Tallman			
	For 3805½ ditto "		3805 50	
7	William Hathaway			
	For 4480½ ditto "		4480 50	
56	W R Rotch & Co			
	For 9525½ ditto "		9525 50	
94	Joseph Ricketson			
	For 9154 ditto " sold him being the crews, my share & Manasseh Kemptons		9154 "	37362 50
43	Ship Timoleons Owners			
	For 1 cask Stove on the wharf, 212 g[s] @ $1		212 "	
	20½ Gal[s] error in taking acct of cargo		20 50	
	2546 lb Whale Bone @ 18 c[ts] taken for acct of the Owners of the Ship		458 28	
	426 Gal[s] Sperm Oil @ $1. delivered the crew who were discharged in the Pacific Ocean		426 "	1116 78
9	Sperm Speculation			
	For 497 Gal[s] Sperm Oil @ $1			497 "
70	David R Greene & Co			
	For 7704½ Gal[s] whale Oil @ 37 c[ts]			2850 66
				41826 94

New Bedford July 1839

WL Crew of Ship Timoleon Dr to
43 Ship Timoleons Owners
For Sundry charges against the crew including
Hospital money, proportion of Cask
of Oil Stove, outfits, Loading and
discharging Ship &c. . . . 845

43 Ship Timoleon Dr to Capt Joshua Bunker
WL For balance his act of disbursments . . . 1949

87 Bills Receivable Dr to Joseph Ricketson
94 For his note dated 7 mo 16 at 4 months . . 2119 58
ditto same 6 " 2140 35 4259
For Sperm Oil sold him of Ship Timoleons cargo

94 Joseph Ricketson Dr to Interest Act
79 For 5 months Interest on $9154 105

51 Sundry Act Dr to Sperm Stock my half
142 Joseph Grinnell
For 5 Gal Winter Oil recd 1/22 1838 . . 5 "
100 lbs Oil Soap @ 5 c recd 3/3. 1838 5 " 10
16 Tobey & Ricketson
For bill of Oil assumed by me due 1/1. 1839 50
60

73 Expense Act Dr to Tobey & Ricketson
16 For their bill of Sundries from 1 mo 27. 1836
to 1 mo 1. 1839 27

16 Tobey & Ricketson Dr to Cash
70 7/23 pd them balance of Act 6

127 Joseph Grinnell Dr to Sperm Stock in Co with J Grinnell
146 For bal old act transferred . . . 293

void Interest Act Dr to Tobey & Ricketson
For bal. of Interest due them in settlement 23 July . . .

43 Sundry Act Dr to Ship Timoleon
82 Commission Act
For return Com of 1½ per cent on $34452.49. 516 78
39 Sperm Speculation
For 41 Gal Sperm Body Oil saved from
the cask stove on the wharf @ 90 c 36.90
For 7 Gal dark body Oil @ 75 c . . 5.25 42 15 558

New Bedford July 1839

P143		Sundry Act Drs To Marine Bank		
P148		Ship Braganza		
	7/1	pd Seamen on act wages	33 "	
	"	" Dixon bal. of wages pr capt Bennetts order	22 40	
	"	" Seaman mo. advance	17 "	
		Chas Greens wages to Doct Green	7 10	
	7/2	B Dunbar keeping Ship in the stream	28 "	
		Wm Card Boat hire	10 50	118 "
WL		Joseph George cooper of Ship Timoleon		
	7/1	pd him on act		25 "
P73		Expense Act		
	"	pd for wood for house		15 10
P107		James Arnold		
	7/5	pd him on act of Oil purchased of Ship Francis crew		680 "
P70		Cash Act		
	"	check for self		40 "
P52		Ship Brighton		
	7/6	pd Philip Cannons bill of calking		179 13
WL		Asa Hoxie mate of Ship Timoleon		
	7/8	pd him on act		50 "
WL		Stephen N Crapo 2nd mate Ship Timoleon		
	7/8	pd him on act		50 "
P42		Thomas Jouvet		
	"	pd him for labour to 1st July		110 41
P43		Ship Timoleon		
	7/9	pd Jas Scarlet for bringing Ship to wharf	9 "	
	"	" Wm Card boat hire	1 "	10 "
P12		Francis Taber		
	7/10	pd him on act		100 "
P85		Borrowed & Lent Act		
	"	Lent W T Hawes		300 "
WL		Joseph George cooper Ship Timoleon		
	"	pd him on act		15 "
P70		Cash Act		
	7/11	check for self		40 "
P73		Expense Act		
	7/12	pd tax on Pew in Unitarian church		70 "
P101		David Bisemore		
	7/13	pd him bal. of act		127 54
WL		Asa Hoxie mate of Ship Timoleon		
	7/15	pd him bal. of voyage		868 59
WL		Stephen N Crapo of Ship Timoleon		
	"	pd him balance of voyage		519 51
				3318 28

New Bedford July 1839

143	Sundry Act Dr to Marine Bank		
WL	Thomas Brotherson of Ship Timoleon		
7/15	pd him balance of voyage - - - -	128 87	
WL	Joseph George of ditto		
"	pd him balance of voyage - - - -	369 25	
WL	John Oakes of ditto		
"	pd him ditto - - -	118 79	
WL	William C Richardson of ditto		
"	pd him ditto - - - -	380 55	
WL	Solomon Clark of ditto		
"	pd him ditto - - -	60 14	
WL	Edward Fox of ditto		
"	pd him ditto - - - - -	34 02	1091
148	Ship Braganza		
7/16	pd Capt Akin pilotage to sea & taking water on board		33
	Paid following Seamens orders of Ship Timoleon to Charles Ricketson & son viz		
WL	Joseph Mateson - - -	39 57	
WL	Thomas Brotherson - - - -	24 37	
WL	William C Richardson	70 03	133
WL	Capt Joshua Bunker of Ship Timoleon		
7/19	pd him balance of act - - -		1984
148	Ship Braganza		
"	pd Cook & Snow months advance to Treadwell - -		15
141	Whale Oil Stock		
"	pd A H Seabury for 1 bbl Potash - - -	33 60	
73	Expense Act		
"	pd ditto for Corn, Shorts &c - - - -	60 57	94
22	Thomas W Morgan		
7/24	pd Chas W Morgan on his act - - - -		2500
70	Cash Act		
"	check for $12 - ditto $100 - 7/30 ditto $30 - -		14
85	Borrowed & Lent Act		
7/25	Lent W. T. Hawes - - - -		50
43	Ship Timoleon		
7/29	pd Capt Bunkers draft from Talcahuana		35
void see above	Cash Act		
7/30	check for self void		3
141	Whale Oil Stock		
"	pd Sisson 17 ds work a $1.25 pressing foots		2
143	New Act		
	For Balance in the Bank 8 mo 1. - -		100
			787

New Bedford July 1839

ℓ143		Marine Bank Dr to Sundry Acs		
ℓ142		To Joseph Grinnell		
	7/2	Recd of him & deposited on act of Sperm sold him of Ship Frances cargo . .	2500 "	
ℓ150		To David R Greene & Co		
	7/15	Recd of them & deposited amt bill of whale Oil sold them of Ship Timoleons cargo - - - . .	2850 66	5350 66
ℓ94		To Joseph Ricketson		
	7/15	Recd of him & deposited on act of Sperm Oil sold him of Ship Timoleons cargo	2500 "	
	7/22	Recd on act ditto - - . .	2500 "	5000 "
ℓ149		To Grinnell Minturn & Co		
	7/32	Recd of them & deposited check on Boston for net proceeds sales of Ship Timoleons whale Bone - - - .		445 02
ℓ85		To Borrowed & Lent Act		
	7/29	Recd of W T Hawes money lent him this month		800 "
				11595 68
ℓ12 / ℓ12		James Durfees Old Act Dr to New Act		
		For balance carried to New Act due him		80 20
ℓ75 / ℓ51		T. D. Elliott Dr to Sperm Stock my half		
		For amt his act on Oil works books assumed by me - -		49 75
ℓ144 / ℓ70		Lydia Russell Dr to Cash		
	7/17	paid her $30 8/1 ditto $20 - . .		50 "
43		Sundry Acs Dr to Ship Timoleon		
		For return Comn of 1½ per cent on amt of Cargo less crews shares . . .	516.78	
39		Sperm Speculation		
		For 41 Gal Sperm Body Oil saved from the cask stove @ 90 c . . . 36.90		
		7 Gal dark Oil @ 75 c 5.25	42 15	
70		Cash Act		
	8/1	Recd of I Howland & Co for ballast stone	2 08	561 01
ℓ70 / 43		Cash Dr to Ship Timoleon		
	8/1	Recd of I Howland & Co for ballast stone - - -		2 08

New Bedford July 1839

P 52	Ship Brighton Drs to Sundry Acts			
P 109	To Mark B Palmer			
	For his bill of Tin ware	17	81	
P 108	To Henry P Willis			
	Repairing Hose & Bellows	12	"	
P 93	To Willcox & Richmond			
	Carpenters bill . . die 5/24 . . .	527	85	
P 134	To Town of New Bedford			
	For 340 lbs Oakum @ 8 cts . . .	27	20	
P 104	To West & Paine			
	For Bricks & Clay for Try works . . .	45	75	
P 116	To Joseph Dunbar & Co			
	For 673 lbs Tobacco @ 16 cts . . .	107	68	
P 165	To Jonathan Bourne Junr.			
	For his bill of Liquors . . .	25	12	
P 117	To Anthony D Richmond			
	For his bill of Copper nails &c . . .	68	17	831
P 70	To Cash Act			
	8/2 pd D Baker repairing compasses . .	5	"	
	J Munroe rating chronometer	11	"	
	Cooper Geo. W. Nortons order to J Munroe	8	39	24
P 121	To Barton Ricketson & Co			
	Repairing Camboose &c . . .	22	90	
P 125	To Andrew Robeson			
	For wharfage . . .	28	32	
P 26	To Benjamin F Howland			
	For Oars & Spade poles	66	66	
P 15	To Jacob Parker			
	For Chains . . .	30	53	
P 116	To Bradford S Pierce			
	For Masons bill	44	25	
P 88	To Samuel Leonard			
	For Salt	14	40	
P 147	To Thomas Kempton			
	For Truckage	102	05	
P 91	To Central Wharf			
	For dockage & Wharfage	144	60	
P 19	To William C Taber			
	For Nautical Almanacks & Stationary . .	12	63	
P 88	To Shubael C Coffin			
	For repairing Boots &c	62	28	528
				1384
P 131	Joseph Rotch Drs to Interest Act			
P 79	For balance of Interest to 8 mo 10			1

New Bedford August 1839

Folio	Entry		Amount
79 79	Joseph Rotches New Act Dr to His Old Act For balance due me 8mo 10. 1839		123 87
70 79	Cash Dr to Joseph Rotch 8/6 Recd of him balance of Act		123 87
148 70	Ship Braganza Dr to Cash 8/2 pd D Baker repairing compasses		4 50
134 93	Barque Hope Dr to Sundry Act To Willcox & Richmond		
	For J Jenney carpenters bill	2 62	
	Bryant & Perrys bill due 1/1	2 20	4 82
147	To Thomas Kempton For truckage due 6/1		11 67
			16 49
43 54	Ship Timoleon Dr to Robert Tripp For coopering her cargo of Oil		28 63
43 141	Sundry Act Dr to Ship Timoleon Whale Oil Stock		
	$5 For Old Wood 5 cords @ $2 1/2	12 50	
73	Expense Act For a Bag of wheat 1 1/2 bu @ $1	1 50	14 "
52 76	Ship Brighton Dr to Daniel Wood For his assistance in fitting Ship		14 "
52 79	Ship Brighton Dr to Sundry Act To Interest Act For balance of Interest to 8mo 31, 1839	void 21 29	
52	To New Act For balance due me 8mo 31.	[illegible]	
52 79	Ship Brighton Dr to Interest Act For balance of Interest to 8mo 31. 1839		21 29
52 52	Ship Brightons New Act Dr to Old Act For balance due me 8mo 31. 1839		3474 71
41 79	Ship Brighton 2nd voyage Dr to Interest Act For Interest to 31. Augt. 1839. due me		7 26

New Bedford August 1839

41	Sundry Act Dr to Ship Brighton second voyage The following Owners for balance her Act due 31 August 1839 viz			
74	Benjamin Cummings	4/16	51 43	
6	Cornelius Grinnell	2/16	25 71	
9	Henry Grinnell	2/16	25 71	
142	Joseph Grinnell	2/16	25 71	
56	W R Rotch & Co	2/16	25 71	
2	Ship Brighton my Eighth	2/16	25 72	
10	Rowland R Crocker	1/16	12 86	
94	Joseph Ricketson	1/16	12 86	205 7
43	Ship Timoleon Dr to Interest Act			
79	For balance of Interest to 31 August 1839			9 9
43	Sundry Act Dr to Ship Timoleon The following Owners for balance her Act due 31th August 1839 viz			
56	W R Rotch & Co	5/16	382 81	
7	William Hathaway	2/16	153 12	
8	Elkanah Tallman	2/16	153 12	
7	Latham Cross	2/16	153 12	
9	Stephen Taber	2/16	153 12	
1	Ship Timoleon my Eighth	2/16	153 13	
8	Manasseh Kempton	1/16	76 56	1224
7	William Hathaway Dr to Interest Act For balance of Interest to 31 Augt. due me			34
7	William Hathaways New Act Dr to Old Act			
7	For balance due me 31 Augt. 1839			783
43	Sundry Act Dr to Ship Timoleon			
141	Whale Oil Stock For a Lot of Old wood		12 50	
73	Expense Act For a Bag of wheat		1 50	14
90	John Parkhurst Dr to Sundry Acts			
144	To Lydia Russell For Rent of Store occupied by him from 5 mo 13, 1835 to 5 mo 13, 1839 - 4 yrs a $223		892 "	
79	To Interest Act For balance of Interest to 5 mo 13. 1839		60 64	952

void see page 221

New Bedford August 1839

C 90	Sundry Acts Dr to John Parkhurst		
WL	Everson, Baker & Wygate		
	Seamen in Ship India		
	For balance their accounts due 5 mo 13. 1838	29 33	
C 144	Lydia Russell		
	For a charge of white cravats in his act in 1835	" 50	
WL	George McDougal		
	Seaman in Ship India		
	For balance his act due 5 mo 13. 1838	33 31	63 14
C 90	John Parkhurst New Act Dr to Old Act		
C 90	For balance due me 5 mo 13. 1839		181 16
C 144	Lydia Russell Dr to Cash		
C 70	8/12 pd her $30 - 8/19 - $50 . . .		80 "
C 143	Marine Bank Dr to Sundry Acts		
C 7	To William Hathaway		
	8/24. Recd of W. Hathaway pr bal of act . . .	782 93	
C 85	To Borrowed & Lent Act		
	8/8 Borrowed of W. T. Hawes	300 "	
C 142	To Joseph Grinnell		
	9/7 Recd of him on act	500 "	
C 87	To Bills Receivable		
	9/6 For J. Ricketsons note dated 7 mo 6 at 4 months		
	for $2119.58. less disco	2093 79	3676 72
C 143	Sundry Acts Dr to Marine Bank		
C 73	Expense Act		
	8/1 pd J L Brigham Dentist bill . . .	50 "	
	8/2 " Elizabeths school bill one quarter . .	132 13	
	8/10 " Geo. Russell for 11 bus. Corn . . .	9 63	191 76
52	Ship Brighton		
	8/2 - pd J. H Collins bill of Hard ware		33
104	West & Paine		
	8/2 pd their bill agst Ship Brighton		45 75
70	Cash Act check for self -		50 "
24	Robinson Brown & Co		
	8/5 pd Edwd Robinson bal. their act . . .		389 61
95	Barque Hope my half		
	8/8 pd half of Capt Grinnells draft from		
	Cape of Good Hope - - - - - -		414 75
41	Whale Oil Stock		
	8/9 pd Chas Grinnells bill of bbls -		78 25
			1203 12

New Bedford August 1839

143 Sundry Act Drs to Marine Bank

148 Ship Braganza
8/14 pd Mr Brown sec'd mate balance of wages
to J. H. W. Page 27

139 Bills Payable
8/24 pd Note to Stephen Taber dated 21 Apr
at 4 mos with interest for . . . . 800 "

79 Interest Act
For Interest on the above Note 16 40 816

73 Expense Act
8/9 pd Gilbert & Henrys School bill . . 14 12
pd Capt Anthony for Coal . . . 105 34 119

WL Stephen N Crapo of Ship Timoleon
pd him his proportion of duties on Ship
Timoleons cargo, reserved in my hands 210

WL Thomas Brotherson of Ship Timoleon
pd him on same act 114

36 Ship Orozimbo
9/7 pd Isaiah Potter calkers bill 21

143 New Act
For balance due me 2170
3481

---

144 Lydia Russell Drs to Sundry Act
73 To Expense Act
For Capt. Anthonys bill of Anthracite Coal 52 67
70 To Cash
pd her 8/30 $15 - 9/6 $30 . . . . . 45 " 97

---

43 Ship Timoleon Drs to Sundry Act
7 To Latham Cross
For Tonnage & Light money & Entering Ship
at Custom House due 24th June . . 353 31
75 To Thomas D Elliot
For drafting petition & certificate for non
return of seamen 16 50
70 To Cash
9/4 pd Lem Kollocks bill . . . . . " 68 370

---

7 / 43 Latham Cross Drs to Ship Timoleon
For amt he received from the Custom House
for tonnage & light money. 6 Sept 334

---

85 / 142 Borrowed & Lent Act Drs to Joseph Grinnell
For this amt borrowed of W. T. Hawes 8 mo 8
paid by Joseph Grinnell 9 mo 7 300

New Bedford September 1839

43	Ship Timoleon Dr to Sundry Act		
4	To Capt Joshua Bunker		
	9/4 For Hospital money returned to him	8 60	
	To Asa Hoxie For ditto	8 60	
	To Stephen N Crapo For ditto	8 60	
	To Thomas Brotherson ditto	8 60	
	To Joseph George ditto	8 60	43 "
8	To Manasseh Kempton		
	For his bill of Lumber omitted in outfits dated 9/4	33 36	
117	To James Scarlet		
	For Riggers bill stripping ship	9 68	
51	To Sperm Stock my Half		
	For Storage of Casks	8 "	51 04
			94 04
8	Manasseh Kempton Dr to Commission Act		
82	For Comn on Sales of his Oil per Timoleon		
	$2046,98 @ 2½ per ct		51 17
126	Sundry Act Dr to John Wardle		
94	Building corner of Russell & Third streets		
	For moving of Building & sundry labour	86 88	
73	Expense Act		
	For sundry labour since 1837 as per bill	87 17	174 05
144	Lydia Russell Dr to Cash		
70	9/15 pd her $30 - 9/24 $30 - Wood $13.87 -		73 87
70	Cash Dr to William Howe		
19	9/24 Recd of him on act		40 "
43	Ship Timoleon Dr to Interest Act		
79	For balance of Interest to 10mo 25. 1839		" 89
43	Sundry Act Dr to Ship Timoleon		
	The following Owners for bal. of her a/c due 10mo 25. 1839 -		
56	W R Rotch & Co 5/16	40 92	
7	William Hathaway 2/16	16 37	
8	Elkanah Tallman 2/16	16 37	
7	Latham Cross 2/16	16 37	
9	Stephen Taber 2/16	16 37	
1	Ship Timoleon my 1/8 2/16	16 37	
8	Manasseh Kempton 1/16	8 19	130 96

New Bedford September 1839

P 7 Latham Cross Dr to Interest Act
For balance of Int due me to 30 Sepr 1839 . . . 33 7

P 7 Latham Cross' New Act Dr to Old Act
P 7 For balance due me 30 Sepr 1839 . . . 781 8

P 8 Manasseh Kempton Dr to Interest Act
For balance of Interest due me to 30 Sepr 1839 . . . 149

P 8 Manasseh Kemptons Old Act Dr to New Act
P 8 For Balance due him 30 Sepr 1839 . . . 1058 1

P 143 Sundry Acts Drs to Marine Bank

WL Joseph George Cooper of Ship Timoleon
9/9 pd him proportion of duties on Cargo reserved in my hands . . . 177 21

P 73 Expense Act
9/16 pd L. Grinnell for half of Stone wall on east side of my wood lot . . . 24 "

P 26 Benjamin F Howland
9/16 pd his bill against Ship Brighton . . . 63 66

P 147 Thomas Kempton
9/14 pd his bill agst Ship Brighton . . . 102 05

P 88 Shubael C Coffin
9/17 pd his bill agst Ship Brighton . . . 62 28

P 116 Joseph Dunbar & Co
9/17 pd their bill agst Ship Brighton . . . 107 68

WL Asa Hoxie Mate of Ship Timoleon
9/18 pd him proportion of duties on Cargo reserved in my hands . . . 345 84

P 70 Cash Act
9/20 check for $50 - 9/23 ditto $60 - 9/24 $75 . . . 185 "

P 73 Expense Act
9/24 pd Tax for 1839 . . . 204 19

P 144 Lydia Russell
" pd her tax for 1839 . . . 94 65

WL Capt Joshua Bunker of Ship Timoleon
9/24 pd him proportion of duties of duties on Cargo reserved in my hands . . . 570 67

P 85 Borrowed & Lent Act
9/25 Lent W. T. Hawes . . . 300 "

P 42 Thomas Jouvet
10/14 pd him bal. of labour for last quarter to 1st October . . . 79 98 2317

New Bedford October 1839

143 Sundry Ac^ts^ D^r to Marine Bank			
70 Cash Ac^t			
10/14 check $25 10/19 ditto $20 10/10 $22.56 10/30 $20	87 56		
126 John Wordle			
10/21 pd him balance of ac^t	68 "		
143 New Ac^t			
For balance in the Bank 1st Nov^r	97 98	253 54	
143 Marine Bank D^r to Joseph Grinnell			
142 9/18 Rec^d of him to pay bills ag^st Ship Brighton		400 "	
43 Ship Timoleon D^r to Francis L. Alden			
16 For his bill of crying the sale of the Ship at Auction due 10/1. 1839		36 50	
70 Cash D^r to Lydia Russell			
144 10/7 Rec^d dividend of Com^l Insurance C^o	48 "		
ditto Merchants Bank	30 "		
ditto Bedford Com^l Bank	81 "	159 "	
144 Lydia Russell D^r to Cash			
70 10/7 pd her order to S. Russell	25 "		
" " for a Load of wood	7 72	32 72	
141 Sundry Ac^ts^ D^r to Whale Oil Stock			
111 Leonard Macomber & Son			
5/9 1 bbl W. Whale Oil 28½ net gal^s @ 60 c^ts		17 10	
52 Ship Brighton			
5/11 17 gal^s ditto @ 60 c^ts		10 20	
159 Charles Grinnell			
5/11 5 gal^s ditto 60 c^ts		3 "	
42 Thomas Jouvet			
5/12 1 gal W. Whale Oil	" 60		
6/8 1 bbl W. Whale Oil 31 gal net @ 60 c^ts 18 60			
lep bbl returned 93	17 67		
7/25 1 gal ditto	" 60		
8/19 1 ditto	" 60	19 47	
144 Lydia Russell			
5/13 2 gal^s W. Whale oil	1 20		
9/5 2 ditto	1 20	2 40	
142 Joseph Grinnell			
5/27 5 gal^s W. Whale Oil @ 60 c^ts		3 "	
107 James Arnold			
6/13 3 gal^s W. Whale Oil "		1 80	
73 Expense Ac^t			
6/13 5 Gal^s ditto		3 "	
		59 97	

New Bedford October 1839

C 150	Charles Grinnell Dr to Whale Oil Stock		
C 141	6/17 1 gal. W. Whale Oil for his sister		"
C 146	Sundry Acts Dr to Sperm Stock in Co with Joseph Grinnell		
C 52	Ship Brighton		
	5/11 1 bbl Oil Soap 268 lbs @ 4 c	10 72	
	" 1 Oil bbl	1 "	11
C 42	Thomas Jouvet		
	5/28 97 lbs Oil Soap @ 4 c	3 88	
C 100	Marsena Washburn		
	6/1 2 gals Sumr Oil @ 110 c	2 20	
C 81	Capt Charles Wood		
	7/22 1 gal Sumr Oil for Sloop Rodman	1 10	
C 70	Cash Act		
	" Recd of Wm Bliss for 2 gals S Oil	2 20	
C 75	T D Elliot		
	7/23 5 gals Sumr Oil @ 110 c	5 50	14
C 144	Lydia Russell		
	7/29 1 gal. Sumr Oil "	1 10	
	9/15 1 ditto "	1 10	
	10/2 1 ditto "	1 10	3
C 107	James Arnold		
	6/13 3 gals Sumr Oil "	3 30	
	7/25 3 ditto "	3 30	
	8/28 3 ditto "	3 30	
	9/28 3 ditto "	3 30	13
C 56	William R Rotch & Co		
	8/2 6 gals Sumr Oil per WRR "	6 60	
C 70	Cash Act		
	9/2 2 gals Sumr Oil "	2 20	
C 73	Expense Act		
	10/14 1 gal do "	1 10	
C 144	Lydia Russell		
	5/21 1 gal Sumr Oil "	1 10	
C 81	Capt Charles Wood		
	5/27 1 gal. Sumr Oil for Sloop Rodman	1 10	
C 73	Expense Act		
	5/28 5 gals Sumr Oil @ 110 c	5 50	
C 56	William R Rotch & Co		
	6/4 6 gals ditto per WRR "	6 60	2[illegible]
			5[illegible]
C 105	Jonathan Bourne Dr to Sperm Stock in Co		
C 151	with Jos Grinnell. Hope & Francis cargoes		
	8/2 1 bbl Sumr Oil 26 1/2 gals @ 110 c		2[illegible]

New Bedford October 1839.

C141	Whale Oil Stock Dr To Sundry Acts		
C142	To Joseph Grinnell		
	6/4 For 1 Old Tierce 60 gall	1 50	
C99	To William Tallman		
	6/4 For 1 ditto	1 50	3 "
C70	Cash Dr To Whale Oil Stock		
C141	10/2 Recd for 12 lbs whale Oil candles @ 20 cts		2 40
C141	Whale Oil Stock Dr To Sundry Acts		
C42	To Thomas Jouvet		
	For 62 days labour to 1st Octr @ 10/- . . .	103 33	
C70	To Cash Act		
	10/1 pd Jno Sisson 2¼ days labour @ 7/6 .	2 81	106 14
C151	Sundry Acts Dr To Sperm Stock in Co with Joseph Grinnell no 2		
C70	Cash Act		
	10/1 Recd of Kelley & Howland for 1 bbl pumpd Oil 27 galls @ 108 cts . . . 29.16		
	Less bbl returned " .81	28 35	
C15	Lemuel Kollock		
	9/6 For 1 bbl pumpd Oil 28½ gs @ 108 cts . .	30 78	59 13
C141	Sundry Acts Dr To Whale Oil Stock		
C59	Owners of Ship Minerva W Gifford agent		
	For 15 2nd hand ground tier casks 3455 Gals 109 bbls 21½ gs @ $1		109 68
	6 months Cr from 24 Sepr . .		
C70	Cash Act		
	11/1 Recd of Jos Grinnell Amt credited Thos Jouvet for labour . . .	103 33	
	11/- Recd of Jos Grinnell on act of labour on Oil Stock	100 "	203 33
			313 01
C70	Sundry Acts Dr To Cash		
C144	Lydia Russell		
	10/28 pd for charcoal	7 50	
	10/15 pd her $30 - 11/1 ditto $20	50 "	
	11/10 $25 - 2 loads Wood $13.87	38 87	96 37
C60	Oil Works in Co with W & B Rotch		
	11/9 pd for Sea Weed for South shed	15 "	
	" pd for a Load of Wood	5 67	20 67
			127 04
C134	Barque Hope Dr To Jonathan Bourne		
C105	For Capt Grinnells order to Capt Brown of Barque Roscoe for 117 lbs Towline @ 15 cts supplied at sea		17 55

New Bedford November 1839

139 Bills Payable Dr to Bills Payable
139 For my Note to Robt Tuckerman dated
10th June 1839 on demand for - - - - 3000
Paid by new Note dated 10 Nov 1839 payable
in 18 Months for same amount endorsed
by Jos Grinnell - - -

---

70 Sundry Acts Dr to Cash
144 Lydia Russell
11/2 pd her $20. pd for a Turkey 70 cts - - 20 78
12/7 pd for a load of wood 7 87 28
148 Ship Braganza
pd Philip Cannon calking water way seams in June 3
151 Sperm Stock in Co with Jos Grinnell no 2
12/7. pd Jos George for 17 1/4 days labour @ 125 cts 21
53

---

143 Marine Bank Dr to Ship Francis my 1/16
1 12/6 Recd of James Arnold for 1/16 of sd Ship
sold him, & deposited - - - - 437

---

143 Sundry Acts Dr to Marine Bank
117 James Scarlet
11/5 pd his riggers bill agst Ship Timoleon - - 8 "
WL Dennis McGarvey Boat steerer in Ship Brighton
11/14 pd balance his voyage per order - - - 31 67 39
70 Cash Act
11/18 pd Jno Gilbert making candles bal of act 38 75
12/7 Check for N York money - - - 50 " 88
8 Manasseh Kempton
12/6 pd him an act - - - 270
151 Sperm Stock in Co with Jos Grinnell no 2
12/7 pd Saml Francis 15 1/2 ds labour @ 125 cts - 19
144 Lydia Russell
pd C Thorntons bill of Butter 28 Oct 21 56
12/- pd for draft on New York for Butter - 20 " 41
143 New Account
For Balance in Bank 31 Dec - - - 278
737

---

143 Marine Bank Dr to Sundry Acts
85 To Borrowed & Lent Act
Recd of W. T Hawes bal. of lent money - . 200 "
70 Cash. Act
Deposited 12/3 to make my act good
on that day - . 2 " 202

New Bedford December 1839

P 70 Sundry Acts Dr to Cash
P 141 Whale Oil Stock
11/18 pd Jno Gilbert making candles . . 66 25
" " Warren Crispo ditto . . . 18 .
12/30 " Boxing Candles . . . . 2 90 — 87 15
P 117 James Scarlet
12/5 pd Wm Simmons riggers bill . . . 1 68
88 83

P 42 Sundry Acts Dr to Thomas Jouvet
P 141 Whale Oil Stock
For 13 days work last quarter ending 12/31 @ 10/- 21 67
P 151 Sperm Stock in Co with Jos Grinnell No 2
12/7 For 22 days same time @ 10/- 36.67
1 1/4 days extra 1.25 — 37 92 — 59 59

P 151 Sperm Stock in Co with Joseph Grinnell No 2
Dr to Sundry Acts
P 59 To Joseph George
12/31 For 4 1/4 days work at Black press @ $1 4.25
1/2 day extra @ 125 c 62 — 4 87
P 59 To Samuel E Francis
" For 1 3/4 days ditto . . . . . 1 75 — 6 62

P 146 Sundry Acts Dr to Sperm Stock in Co with Jos Grinnell No One
P 107 James Arnold
10/16 For 3 gall Fall Oil @ 110 c 3 30
P 75 T. D. Eliot
10/21 5 Gall ditto " . . 5.50
12/23 1 1/4 lb Candle wick @ 50 c . . . . .62 — 6 12
P 42 Thomas Jouvet
10/26 25 lb Oil Soap @ 4 cs 1. .
" 1 gal Fall Oil . . 1.10 — 2 10
P 102 Henry Taber & Co
11/14 3 Ground tier Casks, 301-277-272
805 Gall @ . . 24 29 — 35 81

P 151 Sundry Acts Dr to Sperm Stock in Co with Jos Grinnell No two
P 59 Kelley & Howland
10/17 For 1 bbl Fall Oil 25 1/2 net gall @ 108 c. 27.54
less bbl returned .76 — 26 78
P 100 Marsena Washburn
11/12 2 Gall Fall Oil @ 110 c . . 2 20
P 106 L. B. Keith
11/15 2 bbls Fall Oil 30-29 1/2 - 1/2 g. out
58 1/2 net Gall @ 108 c . . . 63 18 — 92 16

New Bedford December 1839

P 151	Sundry Acts Dr to Sperm Stock in Co with Jos Grinnell no 2			
P 76	Andrew Haskell			
	11/15 For 1 bbl Fall Oil 26 1/2 net gs @ 108 c	28.62		
	Less bbl return'd	" 71	27 91	
P 111	Leonard Macomber & Son			
	11/16 1 bbl Fall Oil 34 Gs net @ 108 c	36.72		
	Less bbl return'd	1.02	35 70	
P 61	John Sisson			
	11/19 1 Gal. Fall Oil 110 c 12/6 1 Gal. ditto		2 20	
P 39	Samuel E Francis			
	11/25 1 Gal Fall Oil 110 c 12/27 1 Gal. ditto		2 20	
P 142	Joseph Grinnell			
	12/10 4 Gal Fall Oil @ 110 c	4.40		
	12/3 1 bbl ditto 30 1/2 net gs. @ 108 c	32.94	37 34	
P 42	Thomas Jouvet			
	12/14 1 bbl Fall Oil 27 gs net @ 108 c	29.16		
	Less bbl return'd	" 81		
		28.35		
	12/25 1 Gal. Fall Oil	1.10	29 45	
P 11	Butler & Allen			
	12/19 1 bbl Fall Oil 30 gs net @ 108 c	32.40		
	12/26 1 bbl ditto 27 " "	29.16	61 56	196
P 141	Sundry Acts Dr to Whale Stock			
P 42	Thomas Jouvet			
	10/10 1/2 Gal. Whale Oil deliv'd W. S Cobb		" 30	
P 94	Joseph Ricketson			
	11/15 7 lb Candle wick @ 50 c		3 50	3
P 70	Sundry Acts Dr to Cash			
P 144	Lydia Russell			
	12/15 pd her $25 12/31 ditto $20		45 "	
P 60	Oil Works in Co with B & W. Rotch			
	12/31 pd Keith for mending taught press bags			
	5 days @ 125 c		6 25	5
P 148	Ship Braganza Dr to William Beetle			
P 106	For his bill of Spars due 6/25			
P 151	Sperm Stock in Co with Jos Grinnell No 2			
P 61	Dr to John Sisson			
	For 15 3/4 days work to 31 Dec 1839 @ 125 c			
P 106	William Beetle Dr to Cash			
P 70	1/7. 1840 pd amt his bill agst Ship Braganza			

New Bedford January 1840

148	Ship Braganza Dr to Sundry Acts		
70	To Cash		
	pd. Wm Peterson 2nd mate mo. advance & passage from Boston	23 .	
	" Shipping master in Boston due 7/15	3 .	26 .
12	To James Durfee		
	For Blacksmiths bill due 8/14		2 75
73	To Expense Act		
	For postage of letters to 12/31		2 30
82	To Commission Act		
	For Com on $912.09 @ 2½ pr ct		22 80
79	To Interest Act		
	For balance of Interest to 12/31. 1839		28 91
			82 96
148 / 148	Ship Braganzas New Act Dr to Old Act		
	For balance due me 12mo 31. 1839 transferred to debit of New Act		888 15
70	Sundry Act Drs to Cash		
144	Lydia Russell		
	1/7 pd her $25 pd for wood $5.19 – 1/8 pd her $20	50 19	
148	Ship Braganza		
	" pd Shubael Coffin repairing boats	6 25	56 44
116	Sundry Act Dr to B & T Sanford		
73	Expense Act		
	For Sundry jobs painting in 1839	37 32	
94	Building corner Russell & third streets		
	For painting & Glazing	53 99	
144	Lydia Russell		
	For painting in 1839	9 82	101 13
116 / 144	B & T Sanford Dr to Lydia Russell		
	For Ground rent of their painter Shop from 2mo 11. 1839. to 2mo 11. 1840 1 year		55 .
14	Watson & Manchester Dr to Sundry Acts		
44	To Lydia Russell		
	For Ground rent of their Bake house from 2mo 1. 1839 to 2mo 1. 1840. 1 year	100 .	
70	To Cash		
	1/20 pd them bal. of act	3 55	103 55
41 / 70	Whale Oil Stock Dr to Marsena Washburn		
	For making 319 Candle boxes @ 22 c		70 18

New Bedford February 1840

✓151	Sperm Stock in Co with Jos Grinnell No 2 Dr to Sundry Accts		
✓61	To John Sisson		
	For 11 1/2 slack pressings @ $1 - -	11 50	
✓59	To Samuel C Francis		
	For 11 1/2 ditto - -	11 50	
✓59	To Joseph George		
	For 11 1/2 ditto - - - - -	11 50	34
✓143	Sundry Accts Dr to Marine Bank		
✓73	Expense Acct		
	1/3 pd J. Tillinghast prem. for fire insurance on Oil works for 1840 - - -	20 20	
	1/6 pd Daughter Elizabeths schooling 1 quarter	111 66	
	1/13 A. Ayrum carpenters bill for alteration in East parlour - - - -	74 45	
	" Cook & Snow Tailors bill for 1839 -	122 92	
	1/15 Jno W Shaw for Grain & Flour - - -	35 92	
	1/28 Jno Earl of Boston Tailors bill -	15 "	
	1/30 Gibson & Case of New York bill of Butter	28 69	408
✓70	Cash Acct		
	1/13 Check for self - - -	30 "	
	1/20 ditto - - - -	30 "	
	1/28 ditto - - - -	40 "	100
✓61	John Sisson		
	1/16 pd him balance of wages - - -		17
✓94	Building corner of Russell & Third sts		
	1/20 pd J. H. Collins bill of hard ware - -		14
✓116	B & T. Sanford		
	1/20 pd him balance of acct - - - -		9
✓100	Marsena Washburn		
	2/5 pd him bal of acct -		62
✓42	Thomas Jouvet		
	2/5 pd him on acct - - - -		100
✓73	Expense Acct		
	2/6 Jos Brownell blacksmiths bill -	9 24	
	2/14 pd Gilbert & Henrys schooling 1 quarter - -	20 50	
	2/17 pd Capt Bennett for sundries purchased at St Petersburg - - -	113 43	14
✓60	Oil Works in Co with B & W Rotch		
	2/6 pd Jos. Brownell for Grates for black kettle -		6
✓59	Samuel C Francis		
	2/6 pd him bal. of acct - -		11
✓59	Joseph George		
	2/6 pd him bal. of acct -		1[illegible]
			89[illegible]

New Bedford February 1840

143	Sundry Acts Dr to Marine Bank			
61	John Tisson			
	2/6 pd him bal. of act			11 50
70	Cash Act			
	2/7 pd B W Rotch money recd of D R Greene for storage of Oil		67 23	
	2/14 check for self		100 "	167 23
				178 73
70	Sundry Acts Dr to Cash			
148	Ship Braganza			
	2/4 pd Tobey & Maxfield for priming new spars		1 24	
36	Ship Orozimbo			
	2/4 pd ditto to mark cargo had in Octr 1838		" 35	
141	Whale Oil Stock			
	" pd B & T Sanford for cutting letters for Candle boxes & for paint		3 36	
60	Oil Works in Co with B W Rotch			
	2/14 pd for 1 load wood 11 ft 5 in @ $5½	7.90		
	" " ditto 12 ft "	8.31	16 21	21 16
144 / 73	Lydia Russell Dr to Expense Act			
	For sundries as per mem.m		67 80	
	2/ 12 cords wood @ $6 from my wood Lot		72 "	139 80
15	Sundry Acts Dr to Lemuel Kollock			
73	Expense Act			
	For family stores in 1838		13 28	
146	Sperm Stock in Co with Jos. Grinnell no 1.			
	For Oil bbls Rivets &c		21 90	
36	Ship Orozimbo			
	For bill of sundries due 1mo 1. 1839		13 52	
144	Lydia Russell			
	For family stores in 1837 & 1838		79 87	128 57
15 / 144	Lemuel Kollock Dr to Lydia Russell			
	For Ground rent of his store from 1mo 1 1837 to 1mo 1. 1840, 3 years @ $100			300 "
12	Sundry Acts Dr to James Durfee Junr			
144	Lydia Russell for iron work for fence in 1839		5 04	
60	Oil works in Co with B W Rotch			
	For repairing Coopers tools due 1mo 1. 1840		1 18	
73	Expense Act For Iron work for house		4 04	
36	Ship Orozimbo			
	For sundry iron work due 1mo 1. 1840		9 96	20 22

New Bedford February 1840

143	Sundry Act Dr to Marine Bank			
8	Manasseh Kempton			
	2/20 pd him balance of Act		809 51	
144	Lydia Russell		25 "	
	2/5 pd her			
70	Cash Act			
	2/26 check for	50 "		
	2/1 ditto	14.18		
	2/8 ditto	40 "		
	2/1 ditto	20 "	124 18	958 69
143	Marine Bank Dr to Sundry Act			
30	Stock in Steam Boat Boston			
	1/7 Received dividend		90 "	
141	To Whale Oil Stock			
	2/7 Recd of Jos Grinnell to pay for Candle house labour		101 42	
151	To Sperm Stock No 2			
	" Recd of ditto to pay labour on Sd Stock		79 04	
70	To Cash Act			
	2/7 Deposited		72 23	342 6
87	Sundry Act Dr to Bills Receivable			
	For my draft on Grinnell Minturn & Co dated 13 Jany at 30 days. fav Jos Grinnell for		902 26	
143	Marine Bank			
	For proceeds of said Draft discounted		896 17	
79	Interest Act			
	For discount on Sd draft		6 09	902 26
87	Sundry Act Dr to Bills Receivable			
	For E Dunbar & Co Note dated 20 Feby at 4 mos for		816 51	
143	Marine Bank			
	For proceeds of Sd Note discounted 2/21		799 91	
79	Interest Act			
	For discount on Sd Note		16 60	816 51
143 / 143	Marine Bank New Act Dr to Old Act			
	For balance in Bank 3 mo			289 42
73 / 105	Expense Act Dr to Jonathan Bourne			
	For a box of Claret wine in 1839			4 50
93	Sundry Act Dr to Willcox & Richmond			
134	Barque Hope. For Carpenters bills		24 07	
148	Ship Braganza			
	For bal. of bill deducting old junk		9 21	33 2

New Bedford February 1840

℘141 ℘147	Whale Oil Stock Dr to William White Jun & Co. For 53½ lbs Wick Yarn a 45 c		24 08
℘148 ℘79	Ship Braganza Dr to Interest Act For 54 days Interest on $894.20		8 06
℘87 ℘148	Bills Receivable Dr to Ship Braganza For my draft on Grinnell, Minturn & Co dated 21st Jany at 30 days for bal. of act		912 26
℘141 ℘150	Whale Oil Stock Dr to Marsena Washburn 220 For 7 boxes for Whale Oil Candles a 22 c omitted in last settlement		1 54
℘7 ℘79	Latham Cross Dr to Interest Act For Interest on balance his act to 20 Feby		34 64
℘87 ℘7	Bills Receivable Dr to Latham Cross For C Dunbar & Cos Note dated 2mo 20 at 4 Months for balance of Act		816 51
℘79 ℘8	Interest Act Dr to Manasseh Kempton For balance of Interest due him in settlement of act 2mo 20		21 56
℘147 ℘39	Rev. Daniel Kimball of Needham Dr to Sperm Oil Speculation 3/3 For 1 bbl Winter Oil sent him per Rail Road 29 Gals ½ gal out 28½ net gals a 120 ct		34 20
℘51	Sundry Acts Dr to Sperm Stock my half		
℘152	Cash Act		
	Recd of C C Hill & Co	21 88	
	" of Barney Coups Catcher	10 45	32 33
℘40	J & T. R Taber		
	For Oil deliv d Jos Taber	11 90	
℘8	Elkanah Tallman		
	For Oil	4 25	
℘33	William Rotch Junr		
	For ditto	20 70	
℘25	Charles H Warren		
	For ditto	26 82	
℘30	Abraham Gifford		
	For ditto	5 40	69 07
			101 40

New Bedford March 1840

51 / 56	Sperm Stock my half Dr to W R Rotch & Co		
	For this amt transferred on Oil works Books to equalize four accounts due 2mo 1840 - - -		124 97
124	Sundry Act Dr to Gideon Howland		
	For the following bad debts viz		
	Haughton Boardman & Noble for 50 boxes Sperm Candles 1560 lbs @ 32½ c 4 mos from 3mo 21, 1837 -	522 60	
	Delano Clay & Co for 20 boxes Sperm Candles 618¾ lbs @ 33 c from 4mo 5, 1837 - -	204 20	
		726 80	
56	W. R. Rotch & Co		
	For half the above amt due 12mo 31, 1838 -	363 40	
83	Outstanding Debts		
	For my half - - -	363 40	726 80
~~1~~	Cash Act void Ent page 129.-		
	For Cash recd for his draft on H & C Packard 1mo 13. 1838 - - - - - -		
124 / 152	Gideon Howland Dr to Sundry Acts		
	To Cash Act		
	For bal. of Old Act 31 Decr 1836 - - -	1	13 07
83	To Outstanding Debts		
	For half of amt recd of E & I B Delano, being a dividend of 70 pr ct 11mo 27, 1837 -	71 47	
56	To W R Rotch & Co		
	For half of ditto - due 12/ - -	71 47	142 94
79	To Interest Act		
	For bal of int to 31 Decr 1838 - - -		25 6
			181 6
56 / 79	W. R Rotch & Co Drs to Interest Act		
	For half of Interest charged in Gideon Howlands act on bad debts - viz		
	Houghton Boardman & Noble to 31 Decr 1838 -	45 77	
	Delano Clay & Co to same	17 34	
	due 12mo 31. 1838 - Half of	63 11	is 31 5
79 / 56	Interest Act Dr to W R Rotch & Co		
	For half of Interest on dividend recd by Gideon Howland from E & I B Delano due 12/31. 1838	4 75	

New Bedford March 1840

P 143	Sundry Act Dr to Marine Bank		
P 73	Expense Act		
	3/4 pd C Chandler bill of dry goods	14 46	
	3/5 Mr Bailey his demand against Stephen D Jordan	20 .	34 46
P 60	Oil Works in Co with B & W Rotch		
	3/5 pd N Clarks bill of pine wood	19 79	19 79
P 152	Cash Act		
	3/11 Check W T R		60 .
P 153	Ship Orozimbo Mch Voy		
	3/18 pd following Seamens months advance		
	Richd Washington	16 "	
	Jno Maloy	16 "	
	T N Robaille	16 "	
	George Best	16 .	
	Jno O Perry	16 .	
	Geo. Harrington	16 .	
	Geo Cain	16 .	
	Geo. Jackson	16 "	
	David Fish	16 .	
	Hiram Peabody	16 .	
	3/19 Jno Chase Boy	10 .	
	Washn Snow chief mate	35 "	
	Lewis Nones	16 .	
	Horatio Thomas Boy	11 .	
	Henry Stevens	16 .	
	Jason Blanchard	16 .	
	Philip Howland	13 .	
	Geo Shockley & expences	18 "	
	Geo. Knight on a/c Mo advance	10 "	
	3/18 paid Nathl Robbins bill of Cod Fish	14 60	
	3/19 Sherman Slade for Potatoes	16 70	
	3/20 Nathan Church for a Long Boat	30 "	
	Duncan C Wright 2d Mate Mo advance 22.		
	Henry Shumway Mo advance 16.	38 "	
	3/23 Parker bill of wood	18 21	422 51
P 152	Cash Act		
	3/23 Check W T R		30 .
P 120	Thomas D Brown		
	3/31 pd him on a/c		60 .
P 154	Robert S Smith		
	4/3 pd him on a/c		300 .
			926 76

New Bedford April 1840

P123	Sundry Act Drs to Marine Bank		
P153	Ship Orozimbo Merchd No. 7		
	4/3 paid Riddell & Dix bill of Pork	139 "	
	" Cook & Snow Wm Sanfords board	15 16	
	" Taber & Tobey for a steering wheel	25 "	
	" J Dunbar & Co bill of Flour	112 50	
	" Edwd D Howland Carpenters bill	35 93	
	" David Field for Hurricane House & other carpenters work	65 51	
	Isaac Benjamin Calkers bill	20 50	
	Isaac Potter do	28 "	
	Geo. Clark do	14 "	455 6[illegible]
P149	W R Rotch		
	4/7 paid him on act		100
P124	John S Shaw		
	" paid him balance of act		61 3[illegible]
			616 9[illegible]
P143	Marine Bank Drs to Sundry Acts		
P152	To Cash Act		
	3/18 Cash deposited	200 "	210 4[illegible]
	3/27 ditto	10 43	
P85	To Borrowed & Lent Act		
	4/4 Borrowed of D R Greene & Co & deposited		400
			610 4[illegible]
P87	Bills Receivable Drs to W R Rotch		
P149	For his note dated 3rd Apr at 4 months in my favor on act Ship Orozimbos disbursments		500
P87	Sundry Act Drs to Bills Receivable		
	For W R Rotchs note dated 3 Apr at 4 months for $500 discounted at Marine Bank 4/3		
P143	Marine Bank		
	For proceeds of the above Note	489 75	
P79	Interest Act		
	For Interest on Sd note	10 25	500
P143 / P143	Marine Bank Old Act Drs to New Act		
	For the following checks not presented		278 [illegible]
	3/20 N Church	30 "	
	4/3 Taber & Tobey	25 "	
	4/4 I Benjamin	20 50	
	" I Potter	28 "	
	4/7 W R Rotch	100 "	
	" Jno S Shaw	61 32	
	" Geo. Clark	14 "	278 [illegible]

New Bedford April 1840

143 / 143	Marine Bank New Act Dr to Old Act For balance in the Bank 4 mo 3			126 74
152	Cash Dr to Sundry Accounts			
103	To Elisha Dunbar & Co 3/9 Recd of them in full		20 .	
149	To William R Rotch 3/17 Recd of him on a/c Ship Orozimbos disbursments		100 .	120 .
153	Ship Orozimbo Mercht voyage Dr to Sundry Act			
154	To Capt James Ryder 3/17 For 9 casks Whale Oil purchas'd of him & shipped to Mobile per Orozimbo 1360 nt gallons @ 30 c		408 .	
152	To Cash Act 3/18 For labour &c as per Day book		63 87	
148	To Ship Braganza 3/17 For 2824 Gals sec hand dry casks 89 bbls 20½ gs @ 110 c — due 9/17		98 61	
152	To Cash Act			
	3/28 pd Chas Lewis for Labour	4.25		
	4/3 " Wm Card Boat hire	3. "		
	" " Chas H Sadler Rigger	3.25		
	4/8 " Thos Barstow Carpenters bill	5.25		
	" " Wm Underwoods bill of labour	12.01	27 76	
11	To Butler & Allen For bill of Cordage due 9/20		312 62	
121	To Barton Ricketson For bill of Tin Ware		18 62	
40	To Joseph & Thos R Taber For Blockmakers bill		47 96	977 44
80	Roswell Howe Dr to James Ryder			
154	4/6 For his order on me fav Capt Ryder			50 .
120	Thomas D Brown Dr to Cash			
152	4/11 paid him on act			20 "
120	Sundry Act Dr to Thomas D Brown			
36	Ship Orozimbo Old Act For Riggers bill in Octr 1838		16 92	
153	Ship Orozimbo Mercht voyage For ditto in March 1840		91 07	107 99

New Bedford April 1840

P 40	Sundry Act Dr to J & T. R Taber		
P 146	Sperm Stock in Co with Joseph Grinnell no 1		
	4/10 For their bill of bungs repairing pumps &c	2 12	
P 94	Building corner of Russell & Third streets		
	" For a new pump boxes	9 46	
P 152	Cash Act		
	4/10 Recd balance	" 32	11 9[illegible]
P 75	A H Seabury Dr to Sperm Speculation		
P 39	2 mo For 1 bbl white Winter Oil 32 gals @ 120 cts		38 4[illegible]
P 75	Sundry Act Dr to A H Seabury		
P 73	Expense Act		
	3/- For bill of sundries for family	17 "	
P 152	Cash Act		
	4/22 Recd balance	21 40	38 4[illegible]
P 144	Lydia Russell Dr to Sundry Act		
P 73	To Expense Act		
	For sundries as per mem.	38 75	
P 152	To Cash Act		
	pd her 3/15 $30 ditto 4/7 $30	60 "	98 7[illegible]
P 124	To John S Shaw		
	For wages from 1st Apr 1839 to 1 Oct 1839		
	6 months @ $8	48 "	
	ditto from 1 Oct 1839 to 1 Apr 1840 6 mo @ $6	36 "	84 "
			182 7[illegible]
56	W R Rotch & Co Dr to Joseph R Anthony		
P 54	For his act transferred		4 60
P 56	W Rotch & Co Dr to Sundry Act		
79	To Interest Act		
	For balance of Interest to 12 mo 31. 1839.	8 22	
P 56	To New Act		
	For balance due them 12 mo 31. 1839.	35 77	43 9[illegible]
P 143	Marine Bank Dr to Sundry Act		
P 152	To Cash Act		
	4/9 Deposited	175 "	
P 142	To Joseph Grinnell		
	4/20 Recd of him for payment to R Smith	500 "	
P 30	To Stock in Steam Boat Boston		
	4/14 For dividend	25 "	700 "

New Bedford April 1840

87	Sundry Acts Dr to Bills Receivable		
	For my draft on Grinnell Minturn & Co dated 10 Apr at 4 months for $700		
143	Marine Bank		
	For net proceeds Sd Draft discounted	684 77	
79	Interest Act		
	For discount on Sd draft - - -	15 23	700 "
143	Sundry Acts Dr to Marine Bank		
85	Borrowed & Lent Act		
	pd D R Grinnell & Co Borrd money - - -		400 "
148	Ship Braganza		
	4/10 pd Capt Bennetts draft on Stieglitz & Co St Petersburg for Ships disbursements at Elsinore, return'd protested - -		642 39
153	Ship Orozimbo		
	4/22 pd Arc Clark scraping ship - - -	20 "	
	" Eliry Records carpenters bill - - -	21 62	41 62
73	Expense Act		
	4/25 pd Elizabeths School bill Quarter ending in March - -		129 23
152	Cash Act		
	" pd check to E R Grinnell. Indemnity Money		9 97
143	New Act		
	For balance - - -		2 48
			1232 69
144 / 124	Lydia Russell Dr to John S Shaw		
	For his wages from 1st Oct 1838 to 1 Apr 1839 @ $6 omitted - - -		36 "
124 / 152	John S Shaw Dr to Cash		
	pd him at sundry times from 12 mo 1839 to 4 mo 1840 as per his act - -		22 68
91	Sundry Acts Dr to Central Wharf		
134	Barque Hope		
	For 5 days dockage in 5 mo 1839 - - -	2 80	
43	Ship Timoleon		
	Dockage to 6 mo 25 1839 - - -	43 06	
141	Whale Oil Stock		
	Wharfage of Candles - -	2 97	
157	Sperm Stock in Co with Jos Grinnell No 2		
	Wharfage 200 bbls Oil - - -	6 "	54 83

New Bedford May 1840

ᶜ91 / ᶜ34	Central Wharf Dr to Priviledge in Central wharf		
	For 1/8 Ship Brightons bill	18 07	
	1/8 " Timoleons	10 83	
	1/2 Barque Hopes	20 57	
	1/2 Oil works	4 49	
	1/8 Ship Cambria	9 98	63 94
ᶜ102	Sundry Act Dr to Henry Taber & Co		
ᶜ91	Central Wharf		
	For balance transferd	217 42	
ᶜ144	Lydia Russell		
	For amt her bill for 1839	65 20	282 62
ᶜ102 / ᶜ144	Henry Taber & Co Dr to Lydia Russell		
	For ground rent of their Store one year		
	from 3 mo 15. 1839 to 3 mo 15 1840		80 "
ᶜ153	Ship Orozimbo Dr to Sundry Act		
ᶜ15	To Jacob Parker		
	For bill of Powder	4 12	
ᶜ26	To Benjamin F Howland		
	For Oars	23 22	
ᶜ152	To Cash Act		
	For my expences to New York to procure		
	a Charter for the Ship	28 "	
	1/2 pd Richd T Orrs riggers bill	6 56	61 9[illegible]
ᶜ148	Ship Braganza Dr to Sundry Act		
ᶜ88	To Samuel Leonard		
	For his bill of Sheathing Boards 3/12, 1838	70 59	
ᶜ152	To Cash Act		
	For my expenses to New York in March		
	to procure a charter for the Ship	28 "	98 5[illegible]
ᶜ75	Sundry Act Dr to Thomas D Eliot		
ᶜ73	Expense Act		
	For Lawyers fees as per bill	94 17	
ᶜ36	Ship Orozimbo old Act		
	For certified list of crew in Nov 1838	4 50	
ᶜ148	Ship Braganza		
	For ditto in 1837	31 "	129 [illegible]
ᶜ36	Ship Orozimbo old Act Dr to Sundry Act		
ᶜ105	To James Drew. Calkers bill in Nov. 1838	48 "	
ᶜ13	To Chapman & Bonney Sail makers bill same time	104 02	152 [illegible]

New Bedford May 1840

153	Ship Orozimbo Dr to Sundry Act				
105	To James Drew				
	For his bill cathing due 5 mo 1			25 75	
93	To Willcox & Richmond				
	Carpenters bill			136 87	
4	To James Munroe				
	Rating Chronometer			8 50	
152	To Cash Act				
	5/2 pd Penniman for Fresh meat		7.97		
	" L Whittemore bbl soft soap		4.10	12 07	
101	To Alfred Gibbs				
	Sheathing Copper	due 7/13		31 12	
75	To A H. Seabury				
	Bill of Groceries	3/22		99 03	
12	To James Durfee Junr				
	Blacksmiths bill	9/18		24 71	
15	To Lemuel Kollock				
	Ship Chandlery	9/10		31 55	
88	To Shubael G Coffin				
	Repairing whale Boats	5/30		22 36	
116	To B & T Sanford				
	Painters bill	7/22		105 50	497 46
144	Lydia Russell Dr to Sundry Act				
73	To Expense Act				
	For 175 lb Pork @ 10 c			17 50	
152	To Cash Act				
	pd her 4/15 $35 – 5/18 ditto $30			65 "	82 50
154	Robert Smith Dr to Joseph Grinnell				
142	5/19 For this amt recd of Jos. Grinnell & paid to Robt Smith				600 "
152	Cash Dr to Building Corner Russell & Third Streets				
94	5/25 Recd of Wm J Cobb rent of 2d Story from 11 mo 23. 1839 to 5 mo 23. 1840. 6 months @ $65 per annum				32 50
153	Ship Orozimbo Dr to Sundry Act				
14	To E Thornton & Son				
	For Med. chest			16 40	
152	To Cash Act				
	5/26 pd tonnage contribution to Port society			5 88	30.58
	" " D Baker for a Barometer & repairing compass			24 70	46 98

New Bedford May 1840

Ref.	Entry			
P 151	Sundry Acts Dr to Sperm Stock in Co with Jos. Grinnell			
P 42	Thomas Jouvet		3 30	
	1/14 1 gal. Fall Oil $1.10 – 2/11. 2 ditto			
	2/19 1 bbl ditto 28½ nt gals @ 108 cts	30.78		
	6 p bbl returned	" 85	29 93	33 23
P 150	Marcena Washburn			3 30
	1/20 1 gal Fall Oil 110 cts – 3/5 2 gals do @ 110 cts			
P 142	Joseph Grinnell		34 22	
	4/29 1 bbl Winter Oil 29½ gs @ 116 cts		5 50	39 72
	3/27 5 gals Fall Oil @ 110 cts			
P 12	James Durfee Junr			
	2/11 3 bbls Fall Oil 85 nt gals @ 108 cts			91 80
P 61	John Sisson			1 65
	3/12 1½ gals Fall Oil @ 110 cts			
P 153	Ship Orozimbo			
	3/13 23 lb Oil Soap @ 4 cts		" 92	
	" 14 gals Fall Oil @ 108 cts		15 12	16 04
P 59	Samuel E Francis			2 20
	3/26 1 gal. Fall Oil 110 cts – 5/13 1 gal. do			
P 121	Macomber & Smith			31 27
	3/28 1 bbl strained Oil 29½ gs @ 106 cts			
P 126	John Wardle			29 70
	3/28 1 bbl Fall Oil 27½ gs nt @ 108 cts			
P 109	Mark B Palmer			29 68
	4/28 1 bbl Fall Oil 28 nt gals @ 106 cts			
P 144	Lydia Russell			
	5 gals Fall Oil at sundry times @ 110 cts			5 50
				284 0
P 39	Sundry Acts Dr to Sperm Speculation			
P 144	Lydia Russell			
	6 gals Winter Oil sundry times since Jany		7 20	
P 73	Expense Act			
	5 gals do for family use		6 "	13 20
P 143	Sundry Acts Dr to Marine Bank			
P 73	Expense Act			
	5/2 pd Maxfield & Tripp Carpenters bill for work about house & fences for 1839		87 17	
P 60	Oil works in Co with B & W. Rotch			
	" pd Maxfield & Tripp carpenters bill	11.10		
	5/16 pd Isaac Vincents bill of Pine Wood	34.11	45 21	
P 152	Cash Act			
	5/5 check for self		50 "	
P 153	Ship Orozimbo			
	5/5 C. Bodfish carpenters bill	11.87		
	" Ansel Crocker ditto	5.25	17 12	199 5

New Bedford May 1840

P 143	Sundry Act Drs to Marine Bank		
P 153	Ship Orozimbo		
	5/6 pd Ansel Gammans bill of ballast 70 3/4 tons @ 50c	35 38	
P 111	Patrick Hynes of Payta		
	5/11 pd Geo W Baker by order of Capt Stephen Smith agent for Patrick Hynes in full	1821 "	
P 144	Lydia Russell		
	5/14 pd Maxfield & Tripp carpenters bill	29 90	
P 120	Thomas D Brown		
	5/16 pd him in full	27 99	1914 27
P 153 / P 139	Ship Orozimbo Drs to Bills Payable For my Note to J L Judson of Albany dated 15 May at 3 months for 15 bbls Mess Beef @ $14 3/4, purchased of A H Seabury. 3 mo 19.		221 25
P 153 / P 82	Ship Orozimbo Drs to Commission Act For Comm on disbursments $2884.37 @ 2 1/2 pr ct		72 10
void	Sundry Act Drs to Ship Orozimbo For balance her act $2956.47.		
	W. R Rotch For 1/2 bal.	1478 23	
	James Rider 1/4 "	739 12	
	Ship Orozimbo my 1/4 — 1/4 "	739 12	2956 47
P 153 / P 153	Ship Orozimbos New Act Drs to Old Act For balance transfered to New Act due me 15 May 1840		2956 47
P 153 / P 117	Ship Orozimbo Drs to A D Richmond For bill of Copper nails, Bolts &c & repair'd head pump due 3 mo 14		32 81
P 134	Barque Hope Drs to Sundry Act For balance of her act due 5 mo 20. 1839.		
P 93	Wilcox & Richmond For half of balance	456 99	
P 95	Barque Hope my half For half ditto	456 98	913 97
P 102 / P 149	Henry Taber & Co Drs to William R Rotch For my order on W R Rotch favr H T & Co dated 6 mo 9. for bal. H T & Cos act		183 40

New Bedford May 1840

93	Sundry Act Drs to Willcox & Richmond		
125	Andrew Robeson For his bill of Dockage against Barque Hope due 4/12, 1838	152 25	
106	William Beetle For his bill of Spars for ditto due 4/14. 1838	182 93	
123	Rodmans Wharf Dockage of ditto " 5/15 "	21 66	
123	Cook & Hudson Sailmakers bill " 1/1. 1839	217 67	574 5
	The above bills were paid by W & Richmond		
93 79	Willcox & Richmond Drs to Interest Act For bal. of Int to 5 mo 31. 1840 due me		80 4
93 93	Willcox & Richmonds New Act Dr to Old Act For bal. of Act due me 5 mo 3. 1840		1115 2
151	Sperm Stock in Co with J. Grinnell no 2 Dr to Sundry Acts		
42	To Thomas Jouvet For 39 days labour from 25 Jany to 30 May	68 25	
59	To Samuel C Francis 3 days labour to 30 May @ 125 cts	3 75	
61	To John Sisson 4 1/4 days to same time	5 31	
59	To Joseph George 1 1/2 ditto	1 88	79 1
143	Marine Bank Dr to Sundry Act		
24	To Robinson Brown & Co For my draft at sight favr J R Anthony for bal. of act	191 33	
152	To Cash Act 5/11 Deposited check on Boston recd from Henry Grinnell loaned of him	2000 "	
125	To Unitarian Church 5/9 Recd of J B Congdon treasurer my proportion of money advanced towards building said Church	360 "	2551 3
143	Sundry Act Dr to Marine Bank		
73	Expense Act pd Elizabeths school bill 5/18	126 57	
152	Cash Act for sundry checks in May	129 70	
105	James Drew pd him in full 5/23	73 75	330 2

New Bedford June. 1840

Folio	Entry		
155 / 143	Marine Bank New Act Dr to Old Act For bal. in Bank 1st June		117 02
152	Sundry Act Dr to Cash		
151	Sperm Stock in Co with Jos. Grinnell 6/15 pd Jos. Dunbar 7 3/4 days work @ 125 c	9 68	
148	Ship Braganza " pd ditto for labour on Hoops	1 25	
144	Lydia Russell 5/30 pd her $30. 6/10 ditto $25. order to S Russell $30	85 "	95 93
152 / 151	Cash Dr to Sperm Stock in Co with Jos. Grinnell 6/15 Recd for 580 lbs old Iron Hoops @ 1 ct		5 80
151	Sperm Stock in Co with Jos. Grinnell Dr to Sundry Acts		
61	To John Sisson For 17 days work on sd Stock to 10 July @ 125 c	21 25	
136	To David Crocker 8 days ditto	10 "	
122	To Wanton Drew 18 days ditto	22 50	
8	To Joseph Dunbar 21 days ditto	26 25	80 "
136 / 152	Benjamin Durfee Dr to Cash 7/10 pd him on act		20 "
151	Sperm Stock in Co with Joseph Grinnell Dr to Sundries		
136	To Benjamin Durfee For making 4075 ~~dozen~~ Candles @ $1 pr 120 doz	33 95	
	2 Refinings @ $1	2 "	
	10 days taught pressing @ 125 c	12 50	
	3 1/2 days Labour @ 125 c	4 37	52 82
137	To Warren Crapo For making 2894 doz. Candles @ $1 pr 120 doz.	24 11	
	1 days work	1 "	25 11
13	To Sarah H Cobb For making 1430 doz. Candles		11 09
152	To Cash 7/25 pd Mary Jouret boxing 646 boxes Candles @ 1 ct		6 46
			95 48
148 / 136	Ship Braganza Dr to Benjamin Durfee 7/25. For labour on Iron Hoops		1 42

New Bedford July 1840.

Folio	Entry			
151 / 39	Sperm Stock in Co with Joseph Grinnell Dr to Sperm Oil Speculation			
	For 1022 lbs Spermaceti in Cakes as they came from the taught press, turn'd into joint Stock 6 mo 1840 a			
152	Sundry Acts Dr to Cash			
144	Lydia Russell			
	pd her at sundry times as per day book	120	"	
15	Jacob Parker			
	9/2 pd him Ship Orozimbos bill	4	12	
60	Oil Works in Co with B & W. Rotch			
	8/3 pd for a Load of pine wood	9	38	133 .
152 / 94	Cash Dr to Building corner Russell & third streets			
	9/2 Recd quarters Rent of W Cobb			16 .
155	Sundry Acts Dr to Marine Bank			
61	John Sisson			
	7/16 pd him bal. of act			23 .
136	David Crocker			
	" pd him bal. of act			10
122	Wanton Drew			
	" pd him bal. of act			22 .
8	Joseph Dunbar			
	" pd him bal. of act			26 .
152	Cash Act check for self	30	.	
	7/27 Ditto	30	.	
	8/17 Ditto	20	.	80
136	Benjamin Durfee			
	7/25 pd him bal. of act			30 .
137	Warren Crapo			
	7/25 pd him bal. of act			25 .
13	Sarah H Cobb			
	7/25 pd her bal. of act			11
144	Lydia Russell			
	8/27 pd her			80
115	Bills Payable			
	" pd note to J L Judson			221
73	Expense Act			
	" pd Son Henrys School bill			42
153	Ship Orozimbo Merchts of			
	8/29 pd pilotage from sea	28	"	
	8/31 pd entering at Custom House	17	80	45
				619

New Bedford August 1840

Folio	Entry		
C155	Marine Bank Dr to Sundry Acts		
C90	To John Parkhurst		
	6/12 Recd of him on act. 6 mo 12	207 49	
C151	To Sperm Stock in Co with Jos. Grinnell		
	7/16. Recd of Jos. Grinnell to pay Labour &c at Oil works - 176.50		
	7/25 Recd of ditto for the same - - 95.48	271 98	
C153	To Ship Orozimbo Mus. A. V. J.		
	8/27 Recd of Grinnell Minturn & Co balance of their act with the Ship by a check on Boston & deposited - -	2169 11	2648 58
C87	Sundry Acts Dr to Bills Receivable For Wm Howes Note dated 28 Augt at 60 ds for $87.11		
C155	Marine Bank		
	For proceeds of sd note discounted -	86 20	
C79	Interest Act		
	For 63 ds Int on sd note - - -	" 91	87 11
C152	Cash Act Dr to Marine Bank		
C155	For sundry checks drawn in June for Cash Act omitted, now included in Augt balance - -		263 42
C147	Wm White & Co Dr to Marine Bank		
C155	9/2 pd Wm White & Co bill of Candle wick		24 08
C155	Marine Bank New Act Dr to Old Act		
C155	For balance in Bank 9 mo 2 - - - -		1945 09
C116	Sundry Acts Dr to Bradford S. Pierce		
C144	Lydia Russell		
	For his Masons bill for 1839 -	3 36	
C60	Oil works in Co with B & W Rotch		
	For ditto due 1 mo 1. 1840 -	7 62	
C94	Building corner Russell & third Streets		
	For ditto finishing sec Story -	76 09	
C73	Expense Act		
	For ditto on House - - -	25 29	112 36
C60	Oil works in Co with B & W Rotch Dr to Interest Act		
C79	For Interest on act to 1 Sept - -		4 13
C87	Bills Receivable Dr to William Howe		
C19	For his Note dated 28 Augt at 60 days for bal. of Act to 1st Jany. 1840 - -		87 11

New Bedford September 1840 -

36	Ship Orozimbo (old Act) Dr to Cash		
152	9/5 pd advertising the Ship in the Mercury -		2 3…
17	Capt Michael Baker Dr to Sundry Acts		
75	To T. D. Eliot		
	For his bill defending suit with U S -	126 70	
152	To Cash Act		
	For my expenses to Boston twice on act of Sd suit —	20 .	146 7…
153	Ship Orozimbo Mercht vg. Dr to Cash		
152	9/17 pd David Brown labour	1 .	
	9/9 pd Jno Underwood for Water	4 80	5 8…
19	William Howe Dr to Sundry Acts		
144	To Lydia Russell		
	For one years rent of Store occupied by him from Jany 1. 1839 to Jany 1. 1840	140 .	
79	To Interest Act		
	For 10 months interest on bal. of act	4 15	144 1…
144	Lydia Russell Dr to Sundry Acts		
19	To William Howe		
	For Amt his bill for 1839		60 5…
156	Estate of L. Russell		
152	To Cash		
	9/19 pd Jane Reed wages in full	6 .	
	Eliza Thompson do	4 .	
	Sarah Taber do	8 75	18 7…
			79 3…
152	Sundry Acts Dr to Cash		
148	Ship Braganza		
	9/28 pd Thos Gilman keeping Ship in stream	4 .	
	9/30 " Card Boat hire	4 .	8 …
153	Ship Orozimbo		
	9/30 pd Card Boat hire	1 .	
	" " Chapman & Bonney unbending Sails	5 .	6 .
			14
76	Andrew Haskell Dr to Building corner Russell & Third S…		
94	For Rent of Store in Sd building from 6 mo 12 1838 to 6 mo 12. 1840 2 years @ $100.	200 .	
	For Rent of Ditto from 6 mo 12. 1840 to 9 mo 12. 1840 3 months @ $100 per year	25	225
144	Lydia Russell Dr to Expense Act		
73	For Milk & Sundries as per L Russells mem. to 8 mo		41 6…

New Bedford September 1840

C 155	Sundry Act Dr to Marine Bank		
C 75	A H Seabury		
	9/4 pd his assignees Ship Orozimbos bill	99 03	
C 152	Cash Act		
	9/5 Check for	100 "	199 03
C 153	Ship Orozimbo		
	9/3 pd Capt Akin pilotage to sea in March & to wharf in Sepr	22 50	
	9/16 pd G Snell Black smiths bill	5 47	
	9/19 pd Geo Homer carpenters bill	39 62	
	9/30 pd E Manchester discharging Coal	63 84	131 43
C 116	B & T Sanford		
	9/10 pd Orozimbos bill		105 50
C 36	Ship Orozimbo / Old Act		
	9/16 pd G Snell Black smiths bill		15 32
C 101	Alfred Gibbs		
	" pd Orozimbos bill		31 12
C 73	Expense Act		
	9/8 pd Pew tax at Unitarian Church	70 "	
	9/21 pd Mr Perkins for House paper	18 "	
	9/23 pd Elizabeths School bill	113 02	201 02
C 40	J & T R Taber		
	9/21 pd Orozimbos bill		47 96
C 12	Francis Taber		
	9/21 pd him on act		50 "
C 13	Chapman & Bonney		
	9/23 pd them Orozimbos bill		104 02
C 26	Benjamin F Howland		
	" pd Orozimbos bill		23 22
C 152	Cash Act 9/23 $50 — 9/30 $30		80 "
C 156	Lydia Russell Estate of		
	9/28 pd Tax for 1840		134 56
C 73	Expense Act		
	" pd my Tax for 1840		237 61
C 80	Capt Thomas Bennett		
	10/2 pd him on act Ship Braganza		180 "
C 152	Cash Act		
	10/2 Check for		40 "
C 155	New Act		1580 79
	For Check to B F Howland not presented		23 22
C 155	New Act		1557 57
	For Balance in Bank 10mo 2		387 52
			1945 09

New Bedford September 1840

76 / 134	Sundry Acts Dr to Andrew Haskell Maxfeld & Tripp		
	For Cash recd of A Haskell 9mo 7. 1839	50 "	
	Ditto 2mo 12 1840	50 "	
	Ditto 8mo 15 "	15 "	
	For my order on A Haskell favr M & Tripp for bal. due me from Haskell 9mo 12. 1840	54 93	169
156	Lydia Russell Estate of For Bill of Groceries		24
73	Expense Act For Bill of Groceries to 9mo 12. 1840		52
94	Building corner Russell & third Sts For a Counter for the Store		12
			258
94 / 134	Building corner Russell & third Streets Drs to Maxfeld & Tripp For Amt their bill of Carpenters work finishing 2nd Story		324
148 / 152	Ship Braganza Dr to Sundry Acts To Cash		
	9/2 pd entering at Custom House	6 50	
11	To Butler & Allen For bill of Manilla Rope 6/26. 1839	5 56	12
152 / 147	Cash Dr to Rev Daniel Kimball Recd of him bill of Oil in Henrys school bill		34
149 / 153	William R Rotch Dr to Ship Orozimbo For £200 Stg placed to his credit in Liverpool & drawn for by him net proceeds as pr his a/c due 8mo 27		948
154 / 153	James Rider Dr to Ship Orozimbo For balance due the Owners of Sd Ship as per his Act 5 Octr 1840 due 8/27		652
38 / 141	Abraham Barker Dr to Whale Oil Stock For 15 2nd hand pipes 3106 Gals, 98 bbls 19 g @ 85 c 4 mos Cr fm. 29 May		83
152 / 38	Cash Dr to Abraham Barker 10/7 Recd of Abm Barker in full		83

New Bedford October 1840

Fol.	Particulars			
38	Sundry Acts Dr to Sales of Orrel Coal per Ship Orozimbo			
152	Cash Act			
	10/7 Recd nett proceeds of 65 chaldrons shipped to Boston per Schr Leontine as per Henry Daltons Sales - - - - -		403 20	
121	Barton Ricketson			
	For 65 1/12 Chaldrons @ $6 3/4 - - - -		439 31	
149	W R Rotch			
	For 2 Chaldrons @ " - - - - -		13 50	
157	Expense Act			
	For 4/2 Do @ " - - - - -		30 37	
38	W. T. Hawes			
	1 Do @ $10 - - - -		10 "	
154	James Rider			
	2 Do @ $6 3/4 - - - -		13 50	
54	Mrs J. R. Anthony			
	1/2 Do @ $10 - - - -		5 "	914 88
38	Sundry Acts Dr to Sales of Salt per Orozimbo			
120	S. H. Bartlett			
	9/20 For 319 Sacks Salt - - @ 155 c		494 45	
149	W R Rotch			
	For 50 Sacks deliv'd L. Cram @ 180 c	90 "		
	4 Sacks for Self @ - 155 c	6.20	96 20	
158	Daniel Perry 10 Sacks @ 180 c - -		18 "	
121	Macomber & Smith 5 do " - -		9 "	
11	Butler & Allen 5 do " - -		9 "	
102	Henry Taber 10 do " - -		18 "	
154	James Rider 13 do 155 c - -		20 15	
15	Lemuel Kollock 15 do 180 c - -		27 "	
158	Francis Whitney 10 do " - -		18 "	
16	Toby & Ricketson 5 do " - -		9 "	
150	Charles Grinnell 3 do " - -		5 40	
38	William R Rodman 3 do " - -		5 40	
142	Joseph Grinnell 1 do $2 - -		2 "	
157	Expense Act 5 do 155 c - -		7 75	739 35
152	Cash Act			
	Recd of Noah Clark for 5 Sacks @ 180 - -		27 "	
	F P Shaw 5 " " - -		9 "	
	Kelley & Howland 5 " "		9 "	
	James Bassett 10 " "		18 "	
	B & T Sanford 1 " $2		2 "	
	S Bonney 1 " "		2 "	
	S. G. Nye - 5 " $1.75 - -		8 75	75 75
				815 10

New Bedford October 1840

Folio	Entry	Amount	Total
82	Sundry Ac^ts^ Dr to Commission Ac^t^		
38	Sales of Orrel Coal per Orozimbo		
	For Com^n^ on Sales $914.88 @ 2 1/2 pr ct	22 87	
38	Sales of Salt per Orozimbo		
	For Com^n^ on Sales $815.10 "	20 37	43 2[illegible]
87	Bills Receivable Dr to J. H Bartlett		
120	For his Note dated 20 Sepr 1840 at 4 mo^s^ for bill of Salt		504 5[illegible]
120	J. H Bartlett Dr to Interest Ac^t^		
79	For 4 months Inter^t^ on $494.45		9 8[illegible]
151	Sperm Stock in C with Joseph Grinnell Dr to Cash		
152	10/1 p^d^ Jos. Dunbar 10 d^s^ work @ $1.25	12 50	
	D Crocker 4 1/4 " "	5 31	
	Jno Sisson 3 1/4 " "	4 06	21 8[illegible]
36	Ship Orozimbo (old Ac^t^ Dr to Sundry Ac^ts^		
157	To Expense Ac^t^		
	For storage of Casks & materials	20 "	
82	To Commission Ac^t^		
	For Com^n^ on disbursments	22 96	
79	To Interest Ac^t^		
	For balance of Interest to 10 m^o^ 12. 1840	8 68	51 6[illegible]
149	To W R Rotch		
	For 4/8ths balance Ships act due 10 m^o^ 12. 1840	42 25	
4	To Ship Orozimbo my 1/4th For 1/4 ditto	21 12	
93	To Willcox & Richmond 1/8 d^o^	10 56	
131	To Joseph Rotch 1/8 d^o^	10 56	84 4[illegible]
			136 [illegible]
149	W R Rotch Dr to Ship Orozimbo (old Ac^t^		
36	For 7 Muskets deliv'd him in Oc^r^ 1839 @ $3		21 "
153	Sundry Ac^ts^ Dr to Ship Orozimbo Merch^t^ vg.		
38	Sales of Orrel Coal For Net pd^s^ due 10/12	892 01	
38	Sales of Salt D^o^ same time	794 73	1686 7[illegible]
87	Bills Receivable Dr to Sundry Ac^ts^		
4	To Ship Orozimbo my Fourth		
	For James Rider & Barton Ricketsons joint note dated 23 Sepr at 12 months for	1325 63	
	For their note same date at 18 months for	1365 38	2691 [illegible]
	For 1/4th of S^d^ Ship sold them at the rate of $10,000 with interest		

New Bedford October 1840

C 87 / C 3	Bills Receivable Dr to Ship Braganza my 3/8ths		
	For Jno Coggeshalls Notes dated 6 Oct		
	payable in 6 months - . . .	1687 50	
	Ditto same date 8 months	1704 37	
	Ditto Ditto 10 months	1721 25	5113 12
	For 3/8ths Ship sold him at the rate of $13.500 with interest after 6 months		
C 156 / C 152	Estate of Lydia Russell Dr to Cash		
	10/1 pd Levi Grinnell 6 months wages @ 8 - . .		48 "
C 148 / C 152	Ship Braganza Dr to Cash		
	10/8 pd Riggers bill taking Ship to wharf - . .		6 75
C 153	Ship Orozimbo Dr to Sundry Acs		
C 149	To W R Rotch		
	For 3/4ths wharfage bill at Central wharf	18 33	
C 34	To Priviledge in Central Wharf		
	For 1/4 ditto	6 11	24 44
C 93 / C 149	Wilcox & Richmond Dr to W R Rotch		
	For 1/8 Dockage of Ship Orozimbo at Central wharf to March 1840 - . .		63 13
C 139	Sundry Acs Dr to Bills Payable		
C 153	Ship Orozimbo Merchdg		
	For my Bonds at Custom House for duties on Salt & Coal -		
	Bond payable Nov. 30 . . .	188 12	
	Ditto Feby 28 . .	189 "	377 12
C 148	Ship Braganza		
	For my Bonds at Ditto on Coal		
	Bond payable Dec 21 . . .	152 68	
	March 21 . .	152 "	304 68
C 121	Sundry Acs Dr to Barton Ricketson & Co		
C 157	Expense Act For a Grate for House -	1 55	
C 148	Ship Braganza		
	For his bill Sundries due 10/12 - -	29 14	30 69
C 121	Barton Ricketson & Co Dr to Sundry Acs		
C 153	To Ship Orozimbo. For blocks sheaves & falls	16 58	
	To Merchandise For Blacksmiths bellows .	3 50	
C 79	To Interest Act For 4 months Int on $494.45 amt Bill of Cecil Coal of Sh. Orozimbo	9 88	29 96

New Bedford October 1840

87 / 121	Bills Receivable Dr to Barton Ricketson & Co For his Note dated 25 Sepr @ 4 mos bal. of a/c		452
151	Sundry Acts Dr to Sperm Stock in Co with Jos. Grinnell		
152	Cash Act 6/ Recd for 2 gals Fall Oil @ 110 cts	2 20	
54	Nathaniel Spooner 6/17 For 13 gals. Fall Oil @ 108 cts	14 04	
142	Joseph Grinnell 6/30 4 lbs Sperm Candles 7/12 3 ditto 8/20 1 Box ditto } 36½ lbs @ 40 cts	14 60	
11	Butler & Allen 7/6 1 bbl Fall Oil 26½ nett gals 8/6 1 bbl ditto 27½ 54 gals @ 108 cts	58 32	
42	Thomas Jouvet 8/6 15 gals Fall Oil @ 103 cts without bbl	15 45	
134	Maxfeld & Tripp 9/26 1 bbl Fall Oil 37½ nett gals @ 108 cts	40 50	
152	Cash Act 10/12 Recd of Jos. G Grinnell for 2 bbls 1 half bbl Bleach'd Winter Oil 69 nett gals @ 115 cts	79 35	
136	Benjamin Durfee 3 gals Fall Oil at sundry times @ 110 cts	3 33	
61	John Sisson 1 Gal. ditto	1 10	
150	David R Greene 6/ 5 Sperm Oil pipes ~~[illegible]~~ gals @ 90 cts p bbl 6 mos cr due 10/14	37 16	266
150 / 141	David R Greene Dr to Whale Oil Stock 6/ For 5 Oil pipes ~~[illegible]~~ gs @ 85 cts per bbl 6 mos cr due 10/14		33
156 / 39	Estate of Lydia Russell Dr to Sperm Oil Specn For 3 gals Winter Oil at sundry times @ 120 cts		3
152 / 54	Cash Dr to Mrs J. R Anthony 10/12 Recd for ½ Chaldron Orrel Coal		5
153	Ship Orozimbo Dr to Sundry Acts		
152	To Cash 10/12 p Nathan Taylor 2¼ ds work @ 9/.	3 38	
80	To Roswell Howe " For bill of truckage & stone ballast	68 21	7
148 / 80	Ship Braganza Dr to Roswell Howe For Horse & 2 men discharging Coal due 10/12		2

New Bedford October 1840

C 153	Ship Orozimbo Merch^t v.g D^r To Sundry A^cts		
C 79	To Interest A^ct		
	For balance of Inter^t to 10m^o 12. 1840		40 48
C 149	To W R Rotch		
	For 1/2 balance her a^ct due 10m^o 12	891 04	
C 154	To James Rider		
	1/4 Ditto	445 52	
C 4	To Ship Orozimbo my 1/4th		
	1/4th Ditto	445 52	1782 08
			1822 56
C 149	W R Rotch D^r To Sundry A^cts		
	To Interest A^ct		
	For Balance of Int^t to 10m^o 12	" 18	
C 149	To New A^ct		
	For Balance of A^ct due him 10m^o 12. 1840	618 52	618 70
C 79 / 154	Interest A^ct D^r To James Rider		
	For Balance of Interest to 10m^o 12. 1840		10 59
C 154 / C 154	James Riders Old A^ct D^r To New A^ct		
	For balance due him 10m^o 12. 1840		227 62
C 150 / C 148	David R Greene D^r To Ship Braganza		
	For a Lot of Old Iron hoops due 10/14 (226 46)		226 46
C 152 / C 150	Cash D^r To David R Greene & Co		
	10/14 Rec^d of him in full		296 62
C 87 / C 148	Bills Receivable D^r To Ship Braganza		
	For my draft on Grinnell Minturn & Co dated 10 Ap^r at 4 months, to meet Capt Bennetts Draft drawn at Elsinore on Steiglitz & Co returned to me protested		700 "
C 152 / C 158	Cash D^r To Daniel Perry		
	10/14 Rec^d of him bill of Salt		18 "
C 80 / C 38	Capt Thomas Bennett D^r To Sales of Coal per Ship Braganza		
	For 12 Chaldron Orrel Coal @ $7	84 "	
	2 d^o Cannel Coal @ $8	16 "	100 "
C 148 / C 80	Ship Braganza D^r To Capt Thomas Bennett		
	10/14 For bal. his a^ct with s^d Ship		626 11

New Bedford October 1840

Fo.	Date	Particulars			
155		Marine Bank Dr to Sundry Act			
152		To Cash Act			
	10/5	Deposited net pro H Daltons Sales of Coal	403	20	
	10/14	amt Recd of D R Greene - -	296	62	699
148		To Ship Braganza			
	10/15	Recd of Grinnell Minturn &Co balance their act with sd Ship - -			2258
					2958
155		Sundry Act Dr to Marine Bank			
157		Expense Act			
	10/5	pd Capt Bennett bill of Clothes from Liverpool			108
148		Ship Braganza			
	10/7	pd Lewis Manchester discharging Coal - - -	91	25	
	"	pd Mr Kempton mate balance of wages - -	109	69	200
81		Roswell Howe			
	10/12	pd him balance of act - -			42
149		William R Rotch			
	10/14	pd him balance of act - -			618
154		Capt James Rider			
	"	pd him balance of act - -			227
80		Capt Thomas Bennett			
	"	pd him balance of act - -			346
76		Capt Daniel Wood			
	"	pd him on act Ship Braganzas earnings -			200
33		William Rotch Junr			
	10/15	pd him on act Ditto - -			400
8		Elkanah Tallman			
	"	pd him on act Ditto - -			200
152		Cash Act			
	"	Check for western journey - -			150
165		Jonathan Bourne			
	"	pd him balance of act - -			19
155		New Act			
		For balance in the Bank 18th Novr -			833
					3345
155 155		Marine Bank Old Act Dr to New Act For B F Howlands Check not presented -			23
152 148		Cash Dr to Ship Braganza			
	11/30	Recd of Grinnell Minturn &Co for error in their act with sd Ship -			96
148 48		Ship Braganza Dr to Marine Rail Way Wharf For dockage 14 days -			1

New Bedford November 1840

Folio	Entry			
79 88	Interest Act Dr to Samuel Leonard			
	For Interest on Ship Braganza's bill -			9 86
147	Sundry Act Dr to Thomas Kempton			
151	Sperm Stock in Co with Jos. Grinnell No 2			
	For truckage of Oil to & from the works in 1839 - -		36 29	
141	Whale Oil Stock			
	For trucking - - -		5 07	
60	Oil Works in Co with B & W Rotch			
	For carting Sea weed for Shed - - -		5 "	
157	Expense Act			
	For Cartage of Wood from Wood Lot &c		64 50	
148	Ship Braganza			
	For Cartage of Sundries 6 mo 1839 - -		1 63	
2	Ship India my 1/8			
	For 1/8 bill of trucking		2 02	
1	Ship Timoleon my 1/8			
	For 1/8 ditto -		3 97	
4	Ship Orozimbo my 1/4			
	For 1/4 ditto		" 08	
79	Interest Act			
	For balance of Interest - -		5 48	124 04
148 152	Ship Braganza Dr to Cash			
	12/15 pd Steam Boat towing Ship to wharf .			10 "
152 158	Cash Dr to Legacy from Lydia Russell			
	12/15 Recd dividend of Merchants Bank Stock	10 shares	30 "	
	ditto Coml Bank	27 "	81 "	
	ditto Coml Insurance	4 "	48 "	159 "
60 152	Oil works in Co with B & W Rotch Dr to Cash			
	12/15 pd Saml Leonard Wharfage of Sea weed for Oil Shed - - -			1 50
92 39	Robert B Minturn of New York Dr to Sperm Speculation			
	12/18 For 1 bbl bleached Winter Oil sent him per Schr Ellen Rodman per his order 29 1/2 net gals @ 115 c			33 92
155	Marine Bank Dr to Sundry Acts			
35	To Borrowed & Lent Act			
	12/12 Recd of W T Haws money lent him -		500 "	
152	To Cash Act Deposited 12/15 -		171 "	
	12/18 My draft on R B Minturn for 1 bbl Oil	33.92		
	Less discount - - -	_ 50	33 42	704 42

New Bedford December 1840

155	Sundry Act Dr to Marine Bank			
150	Marsena Washburn			
	11/28 pd him balance of Act		140 14	
85	Borrowed & Lent Act			
	" Lent Wm T Hawes		500 "	
139	Bills Payable			
	11/30 pd Bond at Custom Hous. Orozimbos cargo		188 12	
17	Capt Michael Baker			
	12/1 pd balance his a/c to H. Nickerson per rect		25 40	
147	Thomas Kempton			
	12/5 pd him balance of Act		111 29	964
157	Expense Act			
	" pd Mr Kimballs bill Henrys schooling one quarter		41 93	
	12/14 pd Docr Reads bill		1 25	
	12/19 pd Chandler bill of dry goods		32 27	
	12/31 pd Wm Tomlinson Ellens board one quarter	5 114.45	39 "	
152	Cash Act			
	12/4 Check for self		15 "	
148	Ship Braganza			
	12/8 pd pilotage from sea		30 "	
156	Estate of Lydia Russell			
	12/14 pd Docr Reads bill		36 75	
88	Samuel Leonard			
	12/15 pd his bill agt Ship Braganza	70.59		
	Interest on do	9 "	80 45	
51	Sperm Stock my half			
	" pd S. Leonard bill of Salt for shed hod of him in 1836		18 52	
139	Bills Payable			
	12/18 pd Bond at Custom House Sh. Braganzas Coal		132 68	447
				1412
151	Sperm Stock in Co with Jos. Grinnell no 2			
150	Dr to Marsena Washburn			
	For 645 Candle boxes for that stock @ 22 cts			141
148	Ship Braganza Dr to Sundry Act			
152	To Cash			
	12/1 pd for a Coal shoot for discharging Coal		1 31	
157	To Expense Act			
	For postage of letters		3 30	
82	To Commission Act			
	For Comn on disbursments $2056.18 @ 1 pr ct		20 56	
79	To Interest Act			
	For balance of Intert to 11 mo 30, 1840		15 28	
148	To New Act			
	For balance due the Owners 30 Nov. 1840		1288 01	132

New Bedford January 1841

152	Sundry Acts Dr to Cash			
60	Oil works in Co with B & W. Rotch			
	12/24. 1840. pd Jos. Remmington for 7 Loads Sea weed for Oil Shea @ 125 cts		8 75	
156	Estate of Lydia Russell			
	1/1 pd Mr Cole attendance during sickness		5 .	13 75
148	Ship Braganza Dr to Sundry Acts			
	For Balance her A/c due the following Owners 30 Novr 1840			
3	Ship Braganza my 3/8ths	3/8th balance	483 01	
33	William Rotch Jun	2/8 "	322 .	
93	Willcox & Richmond	1/8 "	161 .	
76	Daniel Wood	1/8 "	161 .	
8	Elkanah Tallman	1/8 "	161 .	1288 01
93	Sundry Acts Dr to Willcox & Richmond			
79	Interest Act			
	For balance of Interest to 31 Decr 1840		1 25	
93	New Act			
	For balance carried to New A/c due me 31st Decr 1840		548 57	549 82
155	Sundry Acts Dr to Marine Bank			
157	Expense Act			
	1/2 pd prem. of fire Insurance on Oil works 1 year		20 20	
	1/7 Elizabeths school bill 1 quarter		131 53	
	1/12 Gibson Hase bill of butter		18 68	170 41
155	New Account			
	For balance to new A/c			219 86
				390 27
	Marine Bank Dr to Cash			
id	For error in disco. on Draft on R B Minturn			. 25
155	Marine Bank Dr to Cash			
	For error in disco. on draft on R B Minturn		. 25	
	1/4 Deposited in Cash		160 .	
	1/6 ditto		128 50	288 75
133 / 152	Ship Orozimbo Dr to Cash			
	1/14 pd Chas Grinnell bill of dockage at Rotchs wharf			2 36
132 / 150	Cash Dr to Charles Grinnell			
	1/14 Recd of him in full			9 .

New Bedford January 1841

Folio	Entry			
f 39	Sundry Act Drs to Sperm Speculation			
f 150	Maricena Washburn			
	10/10. 1840. 2 gals Sum Oil @ 110 ct		2 20	
f 152	Cash Act			
	10/24. 1840 Recd of R B Minturn of N York for Lawrence Grinnells draft on him for 3 bbls Winter Oil			
	92 net gals @ 115 ct		105 80	
f 54	~~Estate of~~ Mrs J. R Anthony			
	10/10. 1840 2 gals Sum Oil @ 110 ct	2.20		
	10/30 " 5 gals Winter Oil @ 120 ct	6.	8 20	116
f 142	Joseph Grinnell Dr to Sperm Stock in Co with Jos. Grinnell			
f 151	11/17. 1840 5 gals Fall Oil @ 110 ct			5
f 149	Grinnell Minturn & Co Dr to Sperm Speculation			
f 39	1/18 For 2 bbls Bleached Winter Oil sent to R B Minturn			
	55 net gals @ 115 ct per Sloop Corinthian			63
f 87	Sundry Act Drs to Bills Receivable			
f 152	Cash Act			
	1/23 Recd of J. H Bartlett on a/c his note dated 20 Sept 1840 at 4 months for $504.33		204 33	
f 87	Bills Receivable			
	For J H Bartletts note dated Jany 23. 1841 at 3 months for balance old note		300 .	504
f 153	Ship Orozimbo Dr to Cash			
f 152	1/30 pd Toby & Rickitson for 2 scrubbing brushes		. 67	
	2/5 " H Taber & Co for a Shovel		. 92	
	" " J & T R Taber Boat hire		. 50	2
f 152	Cash Dr to Sundry Act			
f 16	To Tobey & Rickitson			
	1/30 Recd of them amt bill of Salt		9 .	
f 102	To Henry Taber & Co			
	2/6 Recd of them for 10 Sacks Salt		18 .	27
f 80	Sundry Act Drs to Roswell Howe			
f 151	Sperm Stock in Co with Jos. Grinnell			
	pd Truckage of Oil to & from Oil works		19 34	
f 157	Expense Act			
	Ditto of Sundries		2 93	22
f 157	Expense Act Dr to J & T. R Taber			
f 40	For pump makers bill			1

New Bedford February 1841

P141	Whale Oil Stock Dr to Sundry A/cs		
P79	To Interest A/c		
	For balance of Int to 12mo 31. 1840 . .	13 7[illegible]	
P141	To New A/c		
	For balance due the Stock 12mo 31. 1840 . .	40 51	54 25
P33	William Rotch Jun Dr to Interest A/c		
P79	For balance of Int to 12mo 31. 1840 . .		32 21
P33	William Rotch Jun New A/c Dr to Old A/c		
P33	For balance due me 12mo 31. 1840 . . .		335 69
P156	Estate of Lydia Russell Dr to Cash		
P152	2/22 pd Saml Kennett bill painting Chairs . . .	4 92	
	2/26 " James Wing for Ice for 1840 . . .	6 "	
	" " S. H. Collins bill of Hard ware . . .	1 17	12 09
P87	Sundry A/cs Dr to Bills Receivable		
P11	Butler & Allen		
	2/22 For S. H. Bartletts Note dated 1mo 23. 1841 at 3 mos in my favor for $300 pd to them less Interest $3 .	297 "	
P79	Interest A/c		
	For 2 months Int on Sd Note . . .	3 "	300 "
P152	Cash Dr to Sundry A/cs		
P11	To Butler & Allen		
	2/22 Recd of them balance of A/c . . .	73 77	
P5	To Schr William Brown my eighth		
	2/27 Recd of Capt. Anthony for 1/8th her earnings for 1840	62 01	135 78
P157	Expense A/c Dr to Macomber & Smith		
P121	2/22 For their bill of Groceries fm 3/24. 1840 to 1/28. 1841		62 01
P153	Ship Orozimbo Dr to Sundry Accounts		
P152	To Cash		
	2/1 pd Edwd C Jones bill of nails	1 66	
P140	To Pope & Morgan		
	For Bill of Oakum due 4/1. 1840	21 87	23 53
P156	Estate of Lydia Russell Dr to Sundry A/cs		
P152	To Cash		
	2/1 pd S Russell for a Bonnet	4 50	
P157	To Expence Account		
	For Sundries as per S Russell's A/c	37 25	41 75

New Bedford February 1841

Folio	Entry	$	cts	Total
P155	Marine Bank Dr to Sundry Accounts			
P85	To Borrowed & Lent Account			
	Recd of Wm T Hawes for money lent him	400	"	
P27	To Steam Boat Stage Stock			
	1/25 Recd final dividend	75	"	
P87	To Bills Receivable			
P152	1/23 J H Bartletts note collected Cash A/c	504	33	
P87	1/28 B Rickelson do do - - - - - - -	452	17	
P152	To Cash A/c			
	2/11 Cash deposited - - - - - - - -	84	22	1515 [illegible]
P155	Sundry A/cs Dr to Marine Bank			
P85	Borrowed & Lent Account			
	1/15 Lent Wm T Hawes - - - - - -			400
P152	Cash A/c			
	1/23 pd J H Bartlett to assist him in taking up his note to me for $504.33 for which he gave he gave me a New note - - - -	296	35	
	1/29 check for self - - - - - - - - -	30	"	
	2/9 pd C W Morgan for candle paper &c same of Jos G	46	88	373 [illegible]
P157	Expence A/c			
	1/30 pd Shaw & Macomber Flour & Corn	61	60	
	" Saml Gifford Butchers bill - - - - -	30	17	
	2/2 L B Keith shoemakers bill - - - - -	29	59	
	" Cook & Snow Tailors bill - - - - - -	172	92	
	2/13 Gilbert & Henrys school bill	23	72	
	2/15 Cuffy Lawton Load of Hay	16	03	334 [illegible]
P80	Roswell Howe			
	2/4 pd him in full - - - - - - - -			22
P40	J & T R Taber			
	2/5 pd them in full - - - - - - - -			14
P157	Expence A/c			
	2/16 pd Alice Grinnell balance of wages - - - -			130
P152	Cash A/c			
	2/16 check for self - - - - - - - -			50
P27	Rail Road Stock 4 shares			
	2/17 pd 10 pr ct assessment & Int to 1st Jany - - -			30
P134	Mayfield & Tripp			
	2/20 pd them on A/c			50
P121	Macomber & Smith			
	" pd them bal of A/c - - - - - - -			2[illegible]
P139	Bills Payable			
	1/27 pd Bond at Custom House Braganzas Coal - - - -			18[illegible]
				161[illegible]

New Bedford March 1841

P155 P155	Marine Bank New A/c Dr to Old A/c		
	For Balance in the Bank 3 mo		143 78
P152	Sundry A/c Dr to Cash		
P153	Ship Orozimbo		
	3/29 pd advertising Salt & Coal	1 51	
P156	Estate of Lydia Russell		
	3/29 pd for weekly mercury to 28 Dec 1840	2 50	4 "
P14	Sundry A/c Dr to E Thornton & Son		
P157	Expense A/c		
	For Apothecarys bill for 1839 & Int	23 73	
	ditto 1840	30 93	54 66
P52	Ship Brighton		
	For med. chest due 1st 1841	36 58	
P79	Interest A/c		
	For Int on Sh. Braganzas bill	2 29	38 87
P156	Estate of Lydia Russell		
	For Apothecarys bill		46 72
			140 25
P117	Sundry A/cs Dr to A D Richmond		
P79	Interest A/c		
	For Interest on Orozimbo & Brighton bills	12 22	
P157	Expense A/c		
	For bill sundries for house	4.79	17 01

April

P9 87	Henry Grinnell Dr to Bills Receivable		
	For Jno Coggeshalls note dated 6 Oct 1840 payable in 6 months for		1687 50
	Left with him for security of $2100 loaned to me 9th May 1840		
P9	Sundry A/c Dr to Henry Grinnell		
P152	Cash A/c		
	Recd of him 9 May 1840 as a loan	2000 "	
P79	Interest A/c		
	For Int on $2000 from 5/9. 1840 to 4/9. 1841 11 months	110 "	2110 "
134	Sundry A/cs Dr to Mayfield & Tripp		
157	Expense A/c		
	For their carpenters bill for 1840	39 55	
156	Estate of Lydia Russell		
	For ditto 1840	8 33	47 88

New Bedford April 1841

Folio	Entry			
19 152	Wm C. Taber Dr to Cash 4/8 pd his bill against Ship Brighton – – – – – – – – – –			12
159 139	Hawes & Co of Buffalo Dr to Bills Payable For 17 casks Sperm Oil bought of Mathews Thacher & Co of Dartmouth Ship Elizabeths cargo. 6 & 8 months credit with interest from 10 Apl 1841 Body Oil 12 casks 2127 net Gals Head Matter 5 casks 1023 do net Gals 3150 @ 95 cts – – – – – – –	2992	50	
	Interest 6 & 8 mos	106	22	
		3098	72	
139	My note to Mathews Thacher & Co dated 10 Apl 1841 at 6 months for the above – – – – – – –	1541	88	
139	My note to ditto same date @ 8 mos The above Oil taken to Oil works to manufacture	1556	84	3098
159	Hawes & Co Dr to Sundry Acts			
139	To Bills Payable For 3153½ Gals Sperm Oil bought of W. T. Hawes Ship Addisons Cargo @ 92 cts 6 & 7 mos Cr Interest added	2901	22	
	6 months & 3 days Interest 44.23			
	7 mos 3 ds " 51.49	95	72	2996
139	For which I gave my Note dated 14 Apl at 6 mos	1494	84	
139	" – Ditto " – 7 mos	1502	10	2996
158	To Edward Robinson For 48 Casks Whale Oil. Golcondas Cargo 6314 Gals. @ 31 cts 6 mos Cr Interest added	1957	34	
	~~To Interest Act~~ For 6 mos 3 ds Int on $1957.34 –	59	69	2017
				5013
152 156	Cash Dr to Estate of Lydia Russell 4/19 Recd of Wm Gordon for ground rent of his building on Water street for one year from 1st Apl 1840 to 1st Apl 1841			75
152	Sundry Acts Dr to Cash			
153	Ship Orozimbo 4/16 pd wharfage on whale Bone 10/19. 1838	"	80	
151	Sperm Stock in Co with Jos. Grinnell " pd wharfage Comm wharf 50 bbls Oil 12/14. 1838 1.50 ditto 156 boxes Candles 11/21. 39 1.56	3	06	
52	Ship Brighton " wharfage at do 10 casks Lime 3/29. 1839 –	"	30	4

New Bedford April 1841.

153 / 152	Ship Orozimbo Dr to J. & T. R. Fater Cash A/c		
	For Boat hire due 4/16		" 50
155	Marine Bank Dr to Sundry A/c		
160	To Borrowed & Lent A/c		
	3/27 Borrowed of Robt S Smith & deposited	500 "	
	3/11 Ditto of D R Green	700 "	1200 "
152	To Cash A/c		
	3/5 For Cash deposited		100 "
161	To Estate of Lydia Russell my sister		
	4/15 Recd of J. H. W. Page for half my share in Homestead House, purchased by Mr Page		666 67
			1966 67
87	Sundry A/c Dr to Bills Receivable		
	For John Coggeshalls Note dated 10mo 6. 1840 at 8 months for		1704 37
155	Marine Bank		
	3/6 For the proceeds of the above Note discounted	1686 47	
79	Interest A/c		
	For Inter on said Note	17 90	1704 37
155	Sundry A/c Dr to Marine Bank		
88	Shubael Coffin		
	3/1 pd him Ship Orozimbos bill	22 26	
157	Expense A/c		
	3/10 Sundry bills	151 96	
153	Ship Orozimbo		
	3/15 pd Squire Gifford use of Horse discharging Coal	14 34	
139	Bills Payable		
	3/29 pd Bond at Custom House, Braganzas Coal	152 "	
152	Cash A/c		
	4/9 pd Sundries per day book	252 16	
160	Borrowed & Lent A/c		
	4/2 For Borrowed Money & Lent	1400 "	
14	E Thornton & Son		
	4/6 pd them in full	175 76	
117	A D Richmond		
	4/7 pd him in full	113 03	2281 51
9	Henry Grinnell		
	4/8 pd him balance of A/c	422 50	
134	Maxfield & Tripp		
	4/12 pd them in full	112 36	
159	Samuel W Hawes		
	4/15 pd Wm T. Hawes bill of Blackfish Oil	442 23	
155	New A/c		
	For balance 5/3	514 60	1491 69
			3773 20

New Bedford May 1841

ℓ139	**Sundry Acts Dr to Bills Payable**			
ℓ158	**Edward M Robeson**			
	For my note dated 16 Apr 1841 at 6 months			
	amt bill of whale Oil - - - -			2017
ℓ159	**Samuel W Hawes**			
	For my note to Jos. Grinnell dated 18 May			
	at 8 months for -		- -	2799
	For 3147 gals Sperm Oil a 84 cts cash bot of			
	Jno R Thornton Ship Messengers cargo		2643 48	
	agreed with Jos. Grinnell to give him 1/2 ct			
	per gallon, to advance the cash & take my			
	note at 8 months 1/2 ct per gal. is —		47 20	
	8 mos 3 ds Int on $2690.68 - - - -		108 97	
			2799 65	
ℓ152	**Cash Dr to Ship Braganza**			
ℓ162	5/18 Recd of Bedford Comml Insur Co for Coal			
	shipped per Sloop Bedford bound to Boston			
	insured by that office - which vessel was			
	stranded on Cape Cod & was a total loss - - -			800
ℓ152	**Sundry Acts Dr to Cash**			
ℓ3	Ship Braganza my 3/8ths			
	5/18 pd Premium notes, to Comml Office - - -		265 〃	
ℓ1	Ship Timoleon my 1/8 pd ditto - - -		241 〃	
ℓ2	Ship Brighton my 1/8 pd ditto - - -		271	
ℓ163	Interest Act - pd Inter on Sd notes - - -		71 78	848
ℓ159	**Samuel W Hawes Dr to Bills Payable**			
ℓ115	For my note dated 12 May 1841 at 6 months			
	favor J. H. Bartlett -		1413 54	
	For ditto same date to same at 7 months		1420 39	2833
	For 30 Casks crude Sperm Oil bot of J H Bartlett			
	Ship Foresters cargo 3117 1/2 gals a 88 cts -		2743 40	
	6 mos 3 ds Intert on $1371.70 - -	41.84		
	7 mos 3 ds do on 〃 —	48.69	90 53	2833
ℓ155	**Marine Bank Dr to Sundry Acts**			
ℓ160	To Borrowed & Lent A/c			
	5/18 Deposited by W T Hawes money lent him		-	400
ℓ156	To Estate of Lydia Russell			
	5/31 Deposited dividends from Merchts Bank -			
	Comml Bank & Comml Insur Co -			164
ℓ152	To Cash A/c			
	5/31 Dividend Com Insur Co 1 share		12 〃	
	Deposited amt recd of Jos. Grinnell to pay for			
	Sperm Oil bot of J R Thornton - -		2643 48	265…

New Bedford May 1841

P155	Sundry Acts Dr to Marine Bank		
P157	Expense A/c		
	5/- Sundry checks family expenses . . .	72 89	
P160	Borrowed & Lent A/c		
	5/7 Lent W T Hawes . . .	200 "	
P152	Cash A/c		
	5/- Sundry checks per check book . . .	2938 24	
P33	William Rotch Junr		
	5/20 pd him his 1/4th amt recd of Bedford Com^l Insur Co for total loss on Ship Braganzas Coal on board Sloop Bedford, stranded on Cape Cod . . .	200 "	
P4	Ship Oronimbo my 1/4		
	5/21 pd prem. Insur^ce on frt to Liverpool . .	44 75	
P3	Ship Braganza my 3/8ths		
	" pd ditto	60 25	
P155	New Act		
	For balance in Bank 1st June . . .	217 95	3734 08
P156 / P109	Estate of Lydia Russell Dr to Mark B Palmer For his bill of Tin ware . in 1839 & 1840 .		10 81
P156	Sundry Acts Dr to Estate of Lydia Russell		
P109	Mark B Palmer		
	For ground rent of his shop from 2 mo 1. 1839 to 9 mo 11. 1840 - 1 yr 7 mo 10 ds @ $45 per year	71 62	
P90	John Parkhurst		
	For rent of Store corner Water & Centre Sts from 5 mo 13. 1839 to 9 mo 11. 1840 - 1 yr. 3 mos 28 ds at $223 per year . . .	296 09	367 71
P162 / P40	Ship Braganza Dr to J & T R Taber For their Blockmakers bill 6 mo 29. 1839 . .		5 04
	(June)		
P164 / P159	Barton Ricketson Dr to Samuel W Hawes For 32 1/2 bbls Beef @ $6 1/4 . . . 8 months Cr from 6 mo 25, with interest after 4 months		203 12
P38	Sundry Acts Dr to Sales Ship Braganzas Coal		
P12	James Durfee Junr		
	4/5 For 41 190/2240 tons Orrel Coal @ $6 1/2 4 mo Cr	267 05	
P40	Alfred Kempton		
	6/26 For net proceeds sales of Coal at retail by him	411 80	
P40	J & T R Taber		
	For 110771 lbs Orrel Coal @ $6 1/2 per ton of 2240 lbs 4 months Cr from 3 mo 18. 1841	321 43	1000 28

New Bedford June 1841

P 38	Sundry Ac^ts Dr to Sales Ship Braganzas Coal			
P 164	Willcox & Richmond			
	For A Kempstons bill of Coal due 6/26 - - .	34	49	
P 8	Elkanah Tallman			
	For ditto " - - -	11	62	
P 76	Daniel Wood			
	For ditto . . .	14	34	
P 137	Steam Paint Mill / Seth Russell			
	For 7310 lbs Oriel Coal @ $6 1/2 per ton of 2240 lbs	21	22	81
P 163	Interest Ac/c Dr to Francis Taber			
P 12	For balance of Interest due him on adjustment			
	of Ac/c 6 mo 30 1841 - - -			28
P 12	Francis Taber Dr to J & T. R Taber			
P 40	For balance of Ac/c due F. Taber 6 mo 30. 1841			
	transferred to Cr of J & T R Taber by mutual			
	agreement - - - - - -			175
P 56	Sundry Ac^ts Dr to W R Rotch & Co			
P 152	Cash Ac/c			
	Rec^d their draft on Grinnell Minturn & Co			
	due 6 mo 1. 1839 - - - - -	1000	"	
	For half am^t recovered of L. Gale of Newport			
	due Oilworks less expenses of collection . due 6 mo 26. 1841 -	1404	70	2404
P 56	W R Rotch & Co Dr to Sundry Ac^ts			
P 82	To Commission Ac/c			
	For 1/8 Com^s charged by them on Ship Cambrias			
	outfits due 9/26. 1836 . .	44	14	
	For 1/8 ditto on settlement of Ship Cambrias			
	sec^d whole voyage - .	55	47	99
P 5	To Barque Index my 3/8^ths			
	For 3/8 bal. her Ac/c due 6 mo 1. 1839 - -			1834
P 163	To Interest Ac/c			
	For balance of Int to 6 mo 26. 1841 . .			163
				2097
P 152	Cash Dr to Outstanding Debts			
P 83	collected of L. H Gale of Newport 6 mo 21. 1841			
	debt due from him to Oil works for Candles			
	sold him by Robinson Brown & Co of Prov^e			
	9 mo 30. 1836 - my half with Interest to 6 mo 15			
	1841 - less expences of collection - . . .			1404

New Bedford June 1841

155	Marine Bank Dr to Sundry A/cs		
152	Cash A/c		
	6/22 Deposited money rec'd for debt due from L Gale of Newport, to Oil works	2950 "	
159	To Samuel W Hawes		
	6/24 Deposited Sales of Flour to Shaw & Macomber	500 "	
40	To Alfred Kempton		
	6/25 Ditto Sales Braganza Coal	411 80	3861 80
155	Sundry A/cs Dr to Marine Bank		
159	Samuel W Hawes		
	6/5 pd Capt Gibbs freight 20 casks Potashes from Albany & cartage	13 13	
156	Estate of Lydia Russell		
	6/12 pd C B Anthony legacy of $20 to each of her four children	80 "	
152	Cash A/c		
	6/22 pd bal. due on 2 shares Rail Road Stock	185 12	
139	Bills Payable		
	6/23 pd Note to Chas W Morgan	845 91	
159	Samuel W Hawes		
	6/22 pd Freight of Flour & Beef from Albany per Schr Amanda	37 75	
15	Jacob Parker		
	6/24 pd Ship Brightons bill	33 43	
160	Borrowed & Lent A/c		
	6/24 Lent W T Hawes	1000 "	
156	Estate of Lydia Russell		
	6/25 pd Jeh Clapp carriages at Funeral	27 50	
157	Expense A/c		
	" pd ditto for horse hire	9 "	
56	W. R Rotch & Co		
	6/26 pd balance of A/c to W R Rotch per sett	342 67	
156	Estate of Lydia Russell		
	6/28 pd Wm Knights bill of Coffin &c	43 "	
139	Bills Payable		
	" pd Note to Eli Haskell	130 "	
163	Interest A/c		
	" pd Interest on ditto	9 "	
92	Eli Haskell		
	6/29 pd Barque Hopes bill	25 56	
162	Sperm Stock in Co with Jos. Grinnell		
	" pd C Haskell gauging Oil	6 44	
159	Samuel W Hawes		
	6/29 pd labourers at Oil works, Boiling & straining Oil	32 19	2840 70

New Bedford June 1841

void 159 Ent 152 previous su pa. 273	Samuel W. Hawes Dr to Cash 6/5 pd Capt Gibbs freight 20 bbls Potash from Albany @ 60 c & cartage		~~13~~
116	Sundry Acs Dr to B & T. Sanford		
156	Estate of Lydia Russell For their painters bill for 1840	7 95	
157	Expense A/c For painting house in 1840	200 90	
60	Oil Works in Co with B & W Rotch For Window Glass due 1/1.1841	2 31	21
116	Sundry A/cs Dr to Bradford S. Pierce		
156	Estate of Lydia Russell For his Masons bill for 1840	2 18	
157	Expense A/c For ditto	11 10	13
38	Sundry A/cs Dr to Sales Ship Braganzas Coal		
157	Expense A/c For 3410 lbs Refuge @ $5½ taken to house	8 30	
162	Ship Braganza For amt recd of Com^l Insur^{ce} Co transferred to Sales	800 .	80
38	Sales Ship Braganzas Coal Dr to Sundry A/cs		
152	To Cash 7/6 pd Marine Rail way Wharf, wharfage 250 chaldon Coal @ 40 c	100 .	
82	To Commission A/c For my Com^n on Sales $1978.30 @ 2½ pr ct	49 75	14
162	Ship Braganza Dr to Cash		
152	7/6 pd Dockage at Railway Wharf		1
162	Ship Braganza Dr to Sundry A/cs To the following Owners for bal. her A/c	1822 30	
33	To William Rotch Jr 2/8	455 57	
3	To Ship Braganza my 3/8 3/8	683 36	
164	To Willcox & Richmond 1/8	227 79	
8	To Elkanah Tallman 1/8	227 79	
76	To Daniel Wood 1/8	227 79	182

New Bedford July 1841

Folio	Entry		
C 64 / C 12	James Durfees New A/c Dr to Old A/c		
	For balance due me 6/6 - - -		230 97
C 157 / C 155	Expense A/c Dr to Marine Bank		
	6/24 check to Saml Gifford for a Cow - - - -		53 "
C 155 / C 155	Marine Bank New A/c Dr to Old A/c		
	For balance in the Bank 7mo 2 - - -		1186 05
C 38 / C 162	Sales Ship Braganzas Coal Dr to Ship Braganza		
	For net proceeds Sales transferd due 6/26.1841		1840 50
C 155	Sundry A/c Dr to Marine Bank		
C 159	Samuel W Hawes		
	7/5 pd Mr Hawes - - -		100 "
C 152	Cash A/c		
	7/6 pd Wharfage Ship Braganzas Coal - -	100 "	
	" " Dockage Sh. Braganza at Fish Island	13 16	
	7/8 check W T R - -	30 "	
	7/13 Do for N York money - - -	400 "	543 16
C 33	William Rotch Junr		
	7/9 pd him 1/4th bal. Ship Braganzas A/c	255 57	255 57
C 44	Note to Chas W Fleming		
	7/9 pd W Rotch pr on A/c Sd Note - -		500 "
C 156	Estate of Lydia Russell		
	7/9 paid a Legacy of $20 each to her Grand children left to them by her Will - viz		
	Eliza Grinnell	20 "	
	Lawrence Grinnell	20 "	
	Joseph G Grinnell	20 "	
	Mary R Grinnell -	20 "	
	Wm R Grinnell	20 "	
	Susan Grinnell	20 "	
	Francis Grinnell	20 "	
	Edmund Grinnell -	20 "	
	Cornelia Grinnell	20 "	
	Robert Swain	20 "	200 "
C 95	Barque Hope my half		
	7/13 pd Prem. note to Merchts Insur Co. -		97 50
C 3	Ship Braganza my 3/8		
	" pd ditto -		79 75
C 163	Interest A/c		
	For Interest on the above -		24 22
			1800 20

New Bedford August 1841

155	Sundry Act Dr to Marine Bank		
157	Expense Act		
	8/4 pd Mrs Okill 2 quarters. Elizabeth schooling		26
44	Barque Index		
	8/5 pd Edw C Jones Admin for Estate of Capt Ebr Clark 1/4th amt recd from Grinnell Minturn & Co		5
149	William R Rotch		
	" pd him bal of Act		4
159	Samuel W Hawes		
	pd W T Hawes on his A/c 10 July. due 24 June having lent W T H money at that date		40
155	New Act		
	For balance in the Bank		34
			110
152	Cash Dr to Robert S Smith		
154	7/8 Recived of him		85
64	James Durfee Jr Dr to Sundry A/cs		
39	To Sperm Oil Speculation		
	For error in bill of Oil	12 05	
163	To Interest Account		
	For 4 Mo 3 ds Int. on bal $243,02	4 98	1
87	Bills Recivable Dr to James Durfee Jr		
64	For his note dated 5 July at 5 months for balance of Account		24
152	Cash Dr to J & T R Taber		
40	7/9 Recd of them balance of Account		14
52	Ship Brighton Dr to Cash		
152	8/4 pd Port Society 1 ct per ton on the tonnage of the ship		
153	Ship Orozimbo Dr to W R Rotch		
	8/4 For a bbl of Pork in March 1840		1
163	To Interest Account		
	For Interest on his Account to 8 mo 4. 1841		
153	Sundry Acs Dr to Ship Orozimbo		
	For the balance of her A/c due 8 mo 4 1841	59 97	
149	W R Rotch 1/2 balance	29 98	
154	Capt James Rider 1/4 "	14 99	
4	Sh Orozimbo my 1/4 1/4 "	15 "	5

New Bedford August 1841

C159 C152	Saml W Hawes Dr to Cash		
	8/16 pd labourers at Oil works taught pressing sp Stock	22 50	
	" pd Thos Jouvet ditto	22 50	45 "
C149 C152	W R Rotch Dr to Cash		
	8/16 pd him for a bbl of Pork for ship Orozimbo		10 "
C44 C149	Barque Index Dr to W R Rotch		
	For 3/8 of $200.21/100 amt recd of Grinnell Minturn & Co for bal of Barques Account		75 08
C155 C152	Marine Bank Dr to Sundry A/cs		
	To Cash A/c		
	7/8 Deposited	150 "	
	" ditto	250 "	400 "
C160	To Borrowed & Lent A/c		
	7/8 Deposited by W T Hawes on A/c lent money	700 "	
	7/13 ditto ditto balance	300	1000 "
C44	To Barque Index		
	8/4 Recd of Grinnell Minturn & Co balance their A/c with the Barque		200 21
C154	To Robert S. Smith		
	8/6 Recd of W H Taylor Depy Collr money left in his hands by R S Smith for the benefit of his Bondsmen		123 60
			1723 81
C158 C162	J H Bartlett Dr to Sperm Stock No 2 in Cowth Jos Grinnell		
	For 8 casks bleached Summer Oil pressed from taught press. Oil 4 mos cr from 28 August. Net gals — 891 @ 85 cents		757 35
C95 C162	W H Stowel Dr to Sundry Accounts		
	To Sperm Stock in Co with Jos Grinnell		
	For 204½ net gals taught pressed Oil @ 85 ct	173 82	
C159	To Saml W Hawes		
	For 178 gals ditto @ 85 cts	151 30	325 12
C157 C11	Expense Account Dr to L Macomber & Son		
	For their bill of Groceries for family in 1839	37 49	
	For ditto L Macomber in 1840	32 19	69 68
C155 C43	Sundry Accounts Dr to Marine Bank		
	Ship Timoleon		
	8/16 pd T. S. Aldens bill crying sale of Ship at Auction and State duty		40 38

New Bedford August 1841

Fo.	Entry	Amount	Total
155	Sundry Accounts Dr to Marine Bank		
	To amount brought forward		40
157	Expense Account		
	pd Capt Huttlestone bill of Clothes from Liverpool	58 20	
	9/1 pd Shaw & Macomber bill for Corn & Flour	56 42	114
160	Borrowed & Lent Account		
	8/27 Lent Lawrence Grinnell - - - - - - - - -		150
111	Lenard Macomber & Son		
	9/1 pd them balance of Account - - - - - - -		16
			322
155	Sundry Acs Dr to Marine Bank		
157	Expense A/c		
	9/3 pd Pew tax to Unitarian Church - -	70 "	
	9/9 pd Wm Knight cabinet makers bill - -	45 47	115
162	Sperm Stock in Co with Jos. Grinnell		
	9/8 pd coopering of Oil casks - - -	18 "	
159	Saml W Hawes		
	9/8 pd ditto - - - - - -	4 50	22
155	New A/c		
	For balance old A/c		106
			244
155	Marine Bank Dr to Sundry A/cs		
160	To Borrowed & Lent A/c		
	9/3 Recd of Lawrence Grinnell lent money - -	150 "	150
155	New A/c		
	For check to Jas Bullock not presented 18 "	22 50	
	ditto Wm Knight do - -	45 47	67
			217
87	Bills Receivable Dr to Sundry Acs		
158	To J. H. Bartlett		
	For his note dated 8mo 28 at 4 mos for amt bill of Oil		757
95	To William H Stowel		
	For his note dated 31 Augt @ 8 mos for - - -	177 30	
	For ditto same date " - - - - -	154 32	331
95 / 163	William H Stowel Dr to Interest A/c		
	For 4 mo Int on amt bill of Oil		6
39	Sundry Acs Drs to Sperm Oil Speculation		
142	Joseph Grinnell		
	6/14 5 gals Sumr Oil @ $1 - - - - -	5 "	
74	Moses H Grinnell		
	6/22 5 gals Sumr Oil @ $1 - 7/30 4 gs ditto. 12½ lb Candles. 40cts	14 "	
121	Macomber & Smith		
	7/9 1 bbl Sumr Oil 27½ net gals @ 95 cts - -	24 75	43

New Bedford August 1841

C 162	Sundry Ac^s Dr to Sperm Stock no 2 in Co with Jos. Grinnell		
C 101	Alfred Gibbs for Ship Huntress		
	7/21 For 4 Sperm Oil casks 845 gs – 26 bbls. 26 gals @ $1	26 82	
C 158	J. H. Bartlett for Barque Cora		
	8/10 5 Oil Casks 1218 gals. 38 bbls 21 gs @ $1	38 66	
C 150	David R Greene for Ship Junior		
	8/16 3 Oil Casks 788 gs 25 bbls ½ gs @ $1	25 "	90 48
C 118 / C 163	Capt William Sturtevant Dr to Interest A/c For Int. on his A/c $235.90 from 10 mo 11. 1836 to 9 mo 25. 1841 Say		64 10
C 87 / C 118	Bills Receivable Dr to William Sturtevant For his Note dated 25 Sepr 1841, payable on demand for amt due me this day		300 "
C 74 / C 39	Moses H Grinnell Dr to Sperm Oil Specn 9/16 2 gals Sumr Oil @ $1		2 "
C 156 / C 152	Estate of Lydia Russell Dr to Cash 9/28 pd B Swift sexton for funeral attendance		4 "
C 152 / C 137	Cash Dr to Steam Paint Mill 9/28 Recd of Seth Russell in full		21 22
C 159 / C 139	Samuel W Hawes Dr to Bills Payable		
	For my Note to W. T Hawes dated 20 Sepr @ 4 ms		1070 46
	For 16 casks crude whale Oil 3278 gs @ 32 c	1048 96	
	4 mos 3 ds interest	21 50	
		1070 46	
	For my Note to W. H. Stowell dated 21 Sepr at 6 months for		680 84
	For 12 Casks Winter Whale Oil 1605 gs @ 42 c	674 10	
	add 1 per ct	6 74	
		680 84	
	For my Note to Edw. M Robinson dated 21 Sepr at 6 months		1696 80
	For 13 casks Winter Sperm Oil 1616 gs @ 105 c	1696 80	
	For my Note to Ed. M Robinson dated 21 Sepr @ 8 mo		382 "
	For 3 Casks do Winter Sperm Oil 382 gs @ $1	382 .	
			3830 10
165 / 159	C. C. Gilbert &c of Boston Dr to Samuel W Hawes 10/14 For 151 boxes Sperm Candles 4760½ lbs @ 36 c 4 mos &c		1713 78

New Bedford September 1841

155	Marine Bank Dr to Sundry Act		
161	To Estate of Lydia Russell my sixth		
	9/21. Recd of J H W Page bal. due for 1/6th of the Mansion House purchased by him		693
87	To Bills Receivable		
	9/25 For ja Rider & Barton Ricketsons joint note collected		1325
			2019
87	Sundry Act Dr to Bills Receivable		
	For James Durfees note discounted at Marine Bank for $248 "		
155	Marine Bank		
	For proceeds of sd note discounted	244 24	
163	Interest A/c		
	For Interest on sd note	3 76	248
155	Sundry Act Dr to Marine Bank		
160	Borrowed & Lent A/c		
	9/24 Lent W T Hawes		300
159	Samuel W Hawes		
	9/25 pd labour at Oil works		26
157	Expense A/c		
	9/25 pd Henrys School bill	42 16	
	9/27 pd Mr B Little boot between my Mare Sukey & his Gray Horse	125 "	
	9/28 pd tax for 1841	128 51	295
6	Sloop Connecticut my 1/8th		
	9/27 pd Shaw & Macomber for 1/8 sd Sloop		344
65	Heirs of Estate of Lydia Russell		
	9/28 pd Tax for 1841		65
152	Cash A/c		
	9/28 check for	625 "	
	9/29 ditto	40	665
155	New A/c For balance to me		604
			2302
87 / 165	Bills Receivable Dr to C C. Gilbert &c		
	For their acceptance of my draft on them dated 9th Octr at 4 months for	856 89	
	For ditto dated 19 Octr at 4 months	856 89	1713
88 / 162	Samuel Leonard Dr to Sperm Stock in Co with Jos. Grinnell		
	10/19. For 33 boxes bought press Candles		
	1249 1/2 lbs @ 30 cts equal to cash	374 85	
	9 3/4 lbs loose Candles @ 30 cts	2 92	377
	add 4 mos 3 ds Int		7
			385

New Bedford October 1841

	Capt Snow of Schr Nile of Dartmouth		
152 / 162	Cash A/c Dr to Sperm Stock in Co with Jos. Grinnell		
	10/29 For 28 Casks Whale Oil Soap		
	6608 lbs nett @ 1½ c		
	Recd this amt 11 mo 27.		99 12
152 / 162	Cash Dr to Sperm Stock in Co with Jos. Grinnell		
	10/1 Recd of Henry Taber for 4 Oil casks		27 63
39 / 6	Sperm Oil Speculation Dr to Corn. Grinnell		
	10/6 For 11 gals. thick body Oil @ 85 c		9 30
6 / 39	Cornelius Grinnell Dr to Sperm Oil Specn		
	10/6 4 gals Winter Oil @ 110 c	4 40	
	6 lbs Candles @ 38 c	2 28	6 68
162 / 152	Sperm Stock in Co with Jos. Grinnell Dr to Cash		
	10/26 pd labour making taught press candles		5 75
163 / 42	Interest A/c Dr to Thomas Jouvet		
	For 6 mos Int on $276.44 omitted in A/c of 1839	8 29	
	" 21 mos do on $200 to 5 Nov. 1841	21 "	29 29
147 / 152	Daniel Kimball Dr to Cash		
	11/3 pd B S & W J Rotch for 1 bbl Winter Oil		
	38½ gt ½ out 38 nt gals @ 110 c		41 80
150	Sundry Acs Dr to Marsena Washburn		
159	Samuel W Hawes		
	11/1 For 177 candle boxes @ 22 c	38 94	
162	Sperm Stock in Co with Jos. Grinnell		
	" For 33 boxes for taught press candles	7 26	46 20
155	Sundry Acs Dr to Marine Bank		
139	Bills Payable		
	10/13 pd Note to Mathews Thacher & Co	1541 88	
	10/5 " do W T Hawes	1494 84	
	10/19 " do Edwd M Robinson	2017 03	
	10/26 " do J. H. Bartlett 1413.54		
	Less 20 ds Int. 4.71	1408 83	6462 58
157	Expense Act		
	10/16 pd for 5 cords 5 ft. 2 in. Wood @ $6		34 17
156	Estate of Lydia Russell		
	10/16 pd Saml Giffords butchers bill for 1839 & 1840		77 81
52	Ship Brighton		
	10/27 pd Capt Shearman's order to Capt Hawes		
	for supplies at sea		32 "
			6606 56

New Bedford October 1841

155	Sundry Ac^s Dr to Marine Bank			
166	Cash A/c			
	10/27 check for $50 – 10/29 ditto $50			10
160	Borrowed & Lent A/c			
	10/29 p^d W. T. Hawes borrowed money			30
167	New A/c			
	For balance in the Bank 11 mo 1			60
				100
155	Marine Bank Dr to Sundry A/c^s			
166	To Cash A/c			
	10/5 Cash deposited	365	"	
160	To Borrowed & Lent A/c			
	10/12 Borrowed of W T Hawes	600	"	
159	To Samuel W Hawes			
	10/18 Rec^d of him in New Bedford & deposited	3500	"	446
9	Sundry Ac^s Dr to Henry Grinnell			
155	For my draft on Grinnell Minturn & Co, dated 15 Octr at 4 mo^s for	2600	"	
155	Marine Bank			
	For net proceeds s^d draft discounted	2540	20	
163	Interest A/c			
	For discount p^d Marine Bank	59	80	260

November

52	Ship Brighton Dr to Cash			
166	11/24 p^d entering at Custom House	3	62	
	" Dodds getting Ship to wharf	"	75	
	" Wm Card Boat hire	2	"	
	11/30 Moses keeping Ship & labour	5	"	
	" Jo^s Ely ditto	5	50	
	12/3 Prem. of Insurance on Whale Bone per Sloop Rodman to N York $2500 a 1/2 p^r ct & pol.	13	50	3
92	Peter Lewis Dr to Cash			
166	11/30 Paid him on A/c			4
167	Marine Bank Dr to Cash			
166	11/9 Deposited W T Hawes check			10
87	Sundry Ac^s Dr to Bills Receivable			
	For C C Gilbert & Co^s acceptance my draft dated 9th Oc^r at 4 months	856	89	
	" Ditto dated 19 Oc^r at 4 mo^s	856	89	171
167	Marine Bank			
	For proceeds of s^d acceptances discounted	1687	79	
163	Interest A/c For Interest p^d on same	25	99	171

New Bedford November 1841

167	Sundry Act Dr to Marine Bank		
42	Thomas Jouvet		
	11/2 Paid him in full	229 29	
166	Cash A/c		
	For sundry checks	280 54	
139	Bills Payable		
	11/17 pd Note to W. T. Hawes	1502 10	
150	Marsena Washburn		
	11/23 pd him in full for Candle boxes	46 20	
167	New Act		
	For balance in the Bank 12 mo 1	333 24	2391 37

December

168	Sundry Act Dr to Real Estate		
	For Lot of Land sold Ward M Parker situated on fourth St adjoining Parkers House Lot containing 18 rods /1000 a $70		
87	Bills Receivable		
	For Geo. O. Crocker & Cos note dated Dec 1st at 6 months in part payment	1000 "	
166	Cash A/c		
	12/1 Recd the balance & 6 mos Int on Note	312 96	1312 96
137 / 147	Expense Act Dr to Daniel Kimball		
	For Henrys school bill one quarter		45 60
147 / 166	Daniel Kimball Dr to Cash		
	12/2 pd him balance of A/c sent by Henry		3 80
52	Sundry Act Dr to Ship Brighton		
166	Cash A/c		
	12/4 Recd of T & Rickitson Capt Tabers draft of Barque Dragon	44 25	
	12/6 Recd of J Howland Jr & Co amt Capt Nickersons draft of Ship Mary	79 40	
	12/7 Recd of Saml Borden, Capt of Ship Heralds draft	22 50	146 15
44	Case & Almy Stevedores		
	12/8 For 550 lbs old Bread 1 ct		5 50
			151 65
52 / 166	Ship Brighton Dr to Cash		
	12/8 pd Riggers getting Ship to wharf	12 "	
	" pd Capt Shearman bal. of Seaburys Hayts voyage on A/c his bill of Slops	13 29	25 29

New Bedford December 1841

164	Barton Ricketson Dr to Interest Act		
163	For 4 Mos 3 ds Int on $203.12 amt bill of Beef		4
166	Cash Dr to Sundry Act		
74	To Benjamin Cummings		
	12/8 Recd of him on A/c paying off Ship Brightons crew		1000
150	To David R Greene & Co		
	12/9 Recd of them on A/c Ship Brightons whale Oil sold them		800
52	To Ship Brighton		
	12/10 Recd for 1 bbl old Flour	2 "	
	1 ditto Pork	3 "	
	4 do Beef @ $2	8	13
			1813
165	Sales of Flour recd from Saml W Hawes Dr to Cash		
166	12/13 paid wharfage 50 bbls Flour @ 2ct		1
87	Bills Receivable Dr to Sundry Act		
164	To Barton Ricketson & Co		
	For their note dated 10 mo 25. 1841 at 4 mos for amt bill of Beef	207 28	
88	To Samuel Leonard		
	For his note dated 19 Oct 1841 at 4 months for taught prep candles	385 52	
52	Ship Brighton Dr to Cash		
166	12/14 pd weighing whale Bone & labour	2 "	
	12/16 pd Labour hoisting casks in store	" 51	2
166	Cash Dr to Sundry Act		
74	To M. H. Grinnell		
	12/15 Recd of L. Grinnell amt bill of Oil	16 "	
52	To Ship Brighton		
	12/16 Recd of Capt Shepherd for a bbl Slush	8 "	24
87	Bills Receivable Dr to David R Greene & Co		
150	For their draft on D & A Kingsland New York dated 8th Decr at 60 days		2285
52	Ship Brighton Dr to Peter Lewis		
92	12/18 For labour about the Ship & store		20
92	Peter Lewis Dr to Sundries		
52	To Ship Brighton, Lot of old wood $2½. 1 bbl Beef $3	5 50	
166	To Cash pd him bal. of A/c	10 50	16

New Bedford December 1841

C 168	Sundry Acc^ts Dr to Cargo Ship Brighton 3^d voyage			
C 52	Ship Brighton & Owners			
	For 33 Gals Sperm Oil at 88 c^ts sold at St Helena to recruit Ship		29 04	
168	Capt Humphrey Shearman			
	For 2334 Gals. Sperm Oil @ 88 c^ts		2053 92	
C 94	Joseph Ricketson			
	For 2334 1/2 Gals. ditto "		2054 36	
C 10	R R Crocker			
	1759 Gals ditto "		1547 92	
C 149	W. R. Rotch			
	4666 1/2 " ditto "		4106 52	
C 74	Benjamin Cummings			
	9332 1/2 ditto "	8212.60		
	4121 Gals Whale Oil @ 36 c^ts	1483.56	9696 16	
C 6	Cornelius Grinnell			
	3520 1/2 Gals Sperm Oil @ 88 c^ts		3098 04	
C 9	Henry Grinnell			
	3520 1/2 ditto "		3098 04	
C 169	Sperm Oil Speculation Brightons Cargo in C^o with Jos. Grinnell			
	12196 Gals Sperm Oil @ 88 c^ts		10732 48	
C 166	Cash A/c			
	Rec^d of Thos S Hathaway for 2 casks Whale Oil 198 Gals @ 36 c^ts		71 28	
C 52	Ship Brighton & Owners			
	For 3 casks whale Oil reserved for the use of the Ship 273 Gals @ 36 c^ts		98 28	
C 150	D. R. Greene & Co			
	For the balance of whale Oil sold them 31462 Gals @ 36 c^ts		11326 32	
C 149	Grinnell Minturn & Co			
	For 10650 lb Whale Bone @ 20 c^ts shipped to them per Sloop Rodman for sale		2130 "	50042 36

C 168	Cargo of Ship Brighton Dr to Sundry Acc^ts		
166	To Cash A/c		
	For pilotage to & from Sea	56 50	
	Labour on Oil & Bone	10 "	
	Coopering Oil	25 "	91 50
91	To Central Wharf		
	For Wharfage 2403 bbls Oil @ 3 c^ts	72 09	
	ditto 10650 lb Whale Bone 10 c^ts p 100 lbs	10 65	82 74
92	To Eli Haskell		
	For Guaging 2403 Gals @ 2 c^ts		48 06
			222 30

New Bedford December 1841

Fol.	Particulars	Share	$	cts	Total
168	Cargo of Ship Brighton Dr to Sundry Acts				
	To Amt brought forward				222
82	To Commission A/c				
	For Guarantee Comn on Whale Oil				
	$12979.44 @ 2½ per ct		324	48	
	For Comn on the Cargo $50042.36 at 1 pr ct		500	42	824
WL	To Crew of Ship Brighton				
	For their Shares of the Cargo (see day book)				14209
	To The following Owners for balance of Cargo				
74	" Benjamin Cummings	2/8	8696	47	
149	W. R Rotch	1/8	4348	24	
6	Cornelius Grinnell	1/8	4348	24	
142	Joseph Grinnell	1/8	4348	24	
9	Henry Grinnell	1/8	4348	23	
2	Ship Brighton my Eighth	1/8	4348	23	
94	Joseph Ricketson	1/8	2174	12	
10	R R Crocker	1/8	2174	12	34785
					50042
52	Ship Brighton Dr to Sundry Acts				
WL	To Capt Humphrey Shearman				
	For balance his A/c of disbursments				
	for the voyage		269	79	
139	To Bills Payable				
	For Capt Shearmans draft to Capt				
	of Ship for supplies at sea		300	"	
164	To Willcox & Richmond				
	For a Tryp pot had of Barque Hope at sea		45		614
132	Sundry Acs Dr to Sales of Potash for A/c S. W Hawes				
170	B S & W. J Rotch				
	6/- To 2 casks potash 1078 lbs @ $7¼		78	15	
159	Samuel W Hawes				
	6/5 To 1 cask do 486 lbs @ $7¼ for our joint				
	Stock of Sperm Oil		35	23	
166	Cash A/c				
	For 3 Casks sold Capt Barnard 1625 @ $7½		121	87	
170	John Whitridge				
	12/21 For 13 Casks sold pr Whitridge				
	7235 lbs @ $6¾ -- Note at 60		488	36	
169	Sperm Stock Brightons Cargo				
	12/21 For 1 cask ditto 542 lbs @ $6¾		36	58	760

New Bedford December 1841

132	Sales of Potash per Act of S W Hawes Dr to Sundry Accts		
166	To Cash Act		
	6/5 pd Capt Gill's freight from Albany	13 13	
	Wharfage $1. Truckage $1.75	2 75	
	Storage	3 "	18 88
82	To Commission Act		
	For Comm on Sales $760.19 @ 2½ pr ct.		19 "
			37 88
82	Commission Act Dr to Sundry Accts		
52	To Ship Brighton & Owners		
	For return Comm charged on Whale Oil in the settlement of the voyage	230 39	
	To Capt Humphy Shearman		
	For return Comm on his share of whale Oil	19 08	
142	To Joseph Grinnell		
	For half Comm on crews shares of whale Oil	37 51	
82	To Commission Acc		
	For half ditto	37 50	324 48
	Crew of Ship Brighton Dr to		
52	Ship Brighton & Owners		
	For sundry charges against the crew for outfits, fitting & discharging Ship. Med. chest, cleaning Ship & Slops.		2678 79
167	Marine Bank Dr to Sundry Acts		
166	To Cash Act		
	For sundry deposits in cash in Decr		7108 64
160	To Borrowed & Lent Acc		
	12/20 Recd of W T Hawes this amt lent him 15th inst.	1000 "	
	" 27 Recd of ditto on Acc $700 lent him 22nd	300 "	1300 "
			8408 64
87	Sundry Acts Dr to Bills Receivable		
167	Marine Bank		
	For the following Notes discounted		
	12/10 Geo. C. Crocker & Co Note for $1000. net pds	971 17	
	" Jos. Grinnells Note for $2500 "	2495 "	
	12/22 D R Greene & Co draft on D & A Kingsland New York at 60 ds for $2288.13. net pds	2266 20	
		5732 37	
163	Interest Acc		
	For Interest on the above Notes	21 93	5754 30
166	Cash Dr to D R Greene & Co		
150	12/15 Recd of him on Acc Whale Oil sold him of Ship Brighton cargo		4720 30

New Bedford December 1841

°167		Sundry Ac^ts Dr to Marine Bank			
WL		Capt Humphrey Shearman			
	12/4	pd him on A/c			25
°44		Case & Almy			
	12/7	pd them on A/c	100	"	
	12/8	pd them bal. of A/c	64	50	164
°157		Expense A/c			
	12/7	pd W T Hawes for 7 tons Coal	59	95	
	21st	" Mrs Okills School bill	155	85	
	"	" Gibson & Case for Butter	32	43	
	23d	" Eben Allen for 2 loads Hay	49	"	297
°165		Sales of Flour for A/c S. W. Hawes			
	12/8	pd Freight from Albany & Canal toll			240
°52		Ship Brighton			
	8th	pd pilotage from sea	29	"	
	"	" Jno Cox Carpenter extra compensation for repairing rudder on the voyage	15	"	44
WL		Crew of Ship Brighton			
		pd Ships crew as per check book in Decr			7226
°139		Bills Payable			
	12/13	pd Note to Mathews Thacher & Co	1556	84	
	12/15	" do to J. H. Bartlett	1420	39	2977
°160		Borrowed & Lent A/c			
	12/15	Lent W. T. Hawes	1000	"	
	21st	Lent L & J. G. Grinnell	275	"	
	22nd	Lent W. T. Hawes	700	"	1975
°142		Joseph Grinnell			
	22nd	pd him on A/c purchase of Sperm Oil			1500
°166		Cash A/c			
		For sundry checks in Decr			103
°60		Oil Works in Co with B. R. & W. J. Rotch			
	12/27	pd S. Harts bill of wrought pipe bagging			135
					14688
°87/142		Bills Receivable Dr to Joseph Grinnell			
		For his Note dated 12mo 10 payable in 10 days on A/c paying off Ship Brightons crew			2500
°90/65		John Parkhurst Dr to Heirs of the Estate of L. Rupe			
		For rent of Store from 9mo 11. 1840 to 2mo 1. 1842 - 1 yr. 4 mos 20 ds @ $223 per ann.			309

New Bedford December 1841.

c 90	Sundry Ac^ts Dr to John Parkhurst		
c 157	Expense A/c		
	For sundries from store - - - -	16 90	
c 166	Cash A/c		
	Rec^d of him in July 1840 - - -	100 "	
	Crew of Ship Brighton		
	For sundry orders agst. the crew - -	519 05	635 95
c 166	Sundry Ac^ts Dr to Cash		
c 60	Oil Works in C° with B S & W J Rotch		
	12/31 p^d Chapman & Bonney making T. press bags	8 92	
c 169	Sperm Oil Stock (Brighton cargo		
	12/29 p^d Labour boiling Oil - - - -	30 11	
c 159	Saml W Hawes		
	p^d labour on Oil	2 50	
c 162	Sperm Stock in C° with Jos. Grinnell		
	p^d d° weighing Soap & coopering - -	" 83	42 36
c 52	Ship Brighton & Owners Dr to Sundry Ac^ts		
c 142	To Joseph Grinnell		
	For sundry bills p^d by him as per his A/c due 12/31. 1841 -	19 22	
c 166	To Cash		
	12/28 p^d Thos Allen for use of stages while fitting Ship in 1839 - - -	1 50	
c 44	To Case & Almy		
	For discharging Ship by the job 160 "		
	Extra work - - 10	170 "	190 72
c 150	D R Greene & C° Dr to Sundry Ac^ts		
c 52	To Ship Brighton & Owners		
	For 3 bbls Whale Oil 86½ gals @ 36 cts omitted in his bill & taking A/c of cargo - -	31 44	
c 163	To Interest A/c		
	For Int. on bill of whale Oil	45 43	76 87
167	Marine Bank Dr to Sundry Ac^ts		
150	To David R Greene & C°		
	12/23 Rec^d of them on A/c - -	400 "	
160	To Borrowed & Lent A/c		
	12/31 Rec^d of L & J. G Grinnell am^t lent them 2 inst	275 "	
157	To Expense A/c		
	For error in check to W T Hawes 7th inst -	5 "	680 "

New Bedford December 1841.

Fol.	Entry			
167	Sundry Acts Dr to Marine Bank			
33	Land Speculation			
	12/ pd Judy Prescott & Wm Williams for my proportion of expences of their journey to Michigan -	14	55	
267	New Act			
	For balance in the Bank 1mo 1. 1842 -	451	24	465
166	Sundry Acts Dr to Cash			
159	Saml W Hawes Oil A/c			
	1/3 pd wharfage 84 bbls Oil Shipd pr Schr Tiger & Monitor	2	52	
	" " Capt Brayton Gauging 42 bbls - -	"	84	3
52	Ship Brighton			
	1/6 pd hoisting Casks in store - -			"
				3
159	Samuel W Hawes Oil Ac Dr to Sundry Act			
89	To Sales of 100 bbls Flour			
	For 100 bbls Flour sold Shaw & Macomber 6mo 24. 1841 @ $5 Cash - credited SW Hawes Oil A/c, now transfered to Sales of Flour -	500	"	
89	To Sales of Beef			
	For 35 bbls Beef sold Barton Ricketson 6mo 25. 8mos Cr. deduct for short weight 2 1/2 bbls making 32 1/2 full bbls @ $6 1/4 - credited SW Hawes Oil A/c, now transfered to Sales of Beef - - -	203	12	703
159	Sundry Act Dr to Saml W Hawes Oil A/c			
89	Sales of 100 bbls Flour			
	For Freight of Flour from Albany - -	25	50	
89	Sales of Beef			
	For Frt. from Albany - - -	12	25	
166	Cash A/c			
	For Frt. of Potash from Albany - -	13	13	
171	Saml W Hawes Private A/c			
	For Cash pd Mrs Hawes 7mo 5. 1841	100	"	
	ditto pd W. T. Hawes 6mo 24 " - -	400	"	550
157	Expense A/c Dr to Henry P. Willis			
108	For his bill of Harness &c -	72	55	
	Less before credited -	12	"	60
108	Henry P. Willis Dr to Sundry Acs			
157	To Expense A/c. For carriage harness & waggon &c sold by him	40	"	
166	To Cash			
	1/8 pd him bal. of Act -	7	48	47

New Bedford January 1842

116	B & T. Sanford Drs to Sundry Acts				
144	To Lydia Russell				
	For Ground rent of their paint Shop from 2 mo 11. 1840 to 9 mo 11. 1840. 7 mos a $55 per ann.	32	08		
65	To Heirs of Estate of Lydia Russell				
	For Ground rent of ditto from 9 mo 11. 1840 to 2 mo 11. 1842. 1 yr 5 mos a $55 per ann.	77	92	110	"
116	Sundry Acts Drs to B & T. Sanford				
137	Expense A/c				
	For their bill of Painting at House in 1841.	52	29		
60	Oil Works in Co with B & W Rotch				
	For ditto at Oil works due 1/1. 1842	7	98		
143	Interest Act				
	For Int on $150 - 1 year	9	"	69	27
162	Sperm Stock in Co with Jos. Grinnell Drs to Cash				
166	1/1 pd wharfage Tabers Wharf 48 boxes Candles shipped 12 mo 1838			"	48
167	Marine Bank Drs to D R Greene & Co				
150	1/1 Recd of D R Greene & Co balance of A/c			3194	76
60	Oil Works in Co with B & W. Rotch Drs to Cash				
166	1/12 pd A D Richmond bill			9	"
167	Sundry Acts Drs to Marine Bank				
90	John Parkhurst				
	1/1 pd him balance of A/c			30	15
157	Expense A/c				
	For Sundries as per Day book			196	60
	Crew of Ship Brighton				
	For Sundry of the crew as per day book			1160	88
166	Cash A/c 1/6 check for			50	"
172	Ship Brighton				
	1/3 pd Riggers bill stripping Ship & hauling to Ship yard			41	27
42	Thomas Jouvet				
	1/4 pd him on A/c coopering Casks for Sh. Brighton			15	33
154	Robert S. Smith				
	1/6 pd balance my 1/4 of his defalcation in Custom House			60	03
60	Oil works in Co with B & W Rotch				
	1/8 pd Wm T Underwoods bill of Cartage			3	02
159	" Saml W Hawes Oil A/c				
	" pd ditto of Oil			18	51
				1575	79

New Bedford January 1842

167	Sundry Ac^s D^r to Marine Bank			
163	Interest A/c			
	1/8 p^d James Arnold 1 years Interest on Note	168	98	
156	Estate of Lydia Russell			
	1/10 p^d B Lindsey subs^n to Mercury 1 year - -	2	50	
159	Saml W Hawes Oil A/c			
	" p^d for direction Cards for Oil Casks . .	5	"	176
159	Sundry Ac^s D^r to Samuel W Hawes Oil A/c			
80	Sales of Beef			
	For nett proceeds Sales transferred due 3/16.'42	186	86	
89	Sales 100 bbls Flour			
	For ditto ditto " 6/24.'41	460	"	
132	Sales of Potash			
	For ditto 20 casks Potash " 11/9.'41	722	31	1369
89	Sales of 100 bbls Flour D^r to Sundries			
166	To Cash for wharfage & labour - . .	2	"	
82	To Commission A/c			
	For Com^n on Sales $500 @ 2 1/2 per c^t	12	50	14
89	Sales of Beef A/c S W Hawes D^r to Sundries			
166	To Cash p^d Coopering, weighing &c . . .	1	75	
	Truckage & wharfage .	1	25	3
82	To Commission A/c			
	For Com^n on Sales $203.12 @ 2 1/2 p^r c^t . . .			5
				8
163	Interest A/c D^r to Sales of Beef			
89	For 4 mo^s Int. on Sales - - - -			4
159	Saml W Hawes Oil A/c D^r to Interest A/c			
	For balance of Interest A/c to 12 m^o 31. 1841 . . .			5
159 / 159	Saml W Hawes. New A/c D^r to Old A/c			
	For balance due me 12 m^o 31. 1841 . -			11,497
159 / 163	Saml W Hawes D^r to Interest A/c			
	For error in Int. A/c credited on $151.30 . 7 m^o 28 d^s	5	99	
	should be on same Amt 5 mo^s & 3 d^s to debit	3	86	9
42	Sundry Ac^s D^r to Thomas Jouvet			
172	Ship Brighton			
	1/17 For making up old shooks -	81	33	
163	Interest A/c			
	For Int. due him omitted in former settlement	10	40	91

New Bedford January 1842

42 / 172	Thomas Jouvet Dr to Ship Brighton 1/17 For 1040 lbs old Bread 1ct.		10 40
172 / 157	Ship Brighton Dr to Expense A/c For postage of letters		" 96
156 / 166	Estate of Lydia Russell Dr to Cash For her Legacy to my children viz Ellen, Gilbert, Elizabeth & Henry $20 each		80 "
149	Grinnell Minturn & Co Dr to Sundry A/c For net proceeds Sales of Ship Brighton whale Bone over & above amount credited in the settlement of the voyage viz. credited the cargo $2130 = G M & Co Sales $2196.52 – difference	66 52	
	To Capt Humy. Shearman For his share 1/17 of $66.52	3 91	
172	To Ship Brighton For balance due 1 mo 22	62 61	66 52
139	Sundry A/c Dr to Bills Payable For my Note indorsed by Jos. Grinnell dated 21 Jany at 60 days	2800 "	
167	Marine Bank For net proceeds above note discounted	2770 60	
163	Interest A/c For 63 days Int. on above note	29 40	2800 "
167 / 149	Marine Bank Dr to Grinnell Minturn & Co For my draft on them dated 22 Jany. favor Wm M Tipon Cashr at sight for nett proceeds Ship Brightons whale Bone as per their Sales dated 1 mo 19. 1842		2196 52
172	Ship Brighton & Owners Dr to Sundry A/cs To the following Owners for the balance of her A/c due by average 22 Jany. 1842	1889 30	
74	To Benjamin Cummings 2/8 ths balance	472 33	
149	To W. R. Rotch 1/8 do	236 16	
6	To Cornelius Grinnell 1/8 "	236 16	
42	To Joseph Grinnell 1/8 "	236 16	
9	To Henry Grinnell 1/8 "	236 16	
2	To Ship Brighton my 1/8 1/8 "	236 17	
4	To Joseph Ricketson 1/16 "	118 08	
0	To R R Crocker 1/16	118 08	1889 30

New Bedford January 1842

74	Benjamin Cummings Dr to Sundry Acts		
163	To Interest Act		
	For balance of Int. to 1mo 30. 1842	7 "	
74	To New Act		
	For balance due him 30 Jany. 1842	414 21	42
139	Sundry Act Dr to Bills Payable		
	For my Note favor Jos. Grinnell dated 21 Jany at 60 days which he endorsed for my accommodation	2800 "	
167	Marine Bank		
	For proceeds of said Note discounted	2770 60	
163	Interest A/c		
	For 63 days Int on said Note	29 40	280
167	Sundry Act Dr to Marine Bank		
157	Expense A/c		
	1/11 Deposited in Savings Bank for son Henry	20 "	
	" paid H T Davis Co bill of Stoves &c	24 39	4
116	B & T. Sanford		
	1/11 paid them in full		17
166	Cash Act		
	For sundry checks in Jany		24
42	Thomas Jouvet		
	1/17 paid him in full		3
163	Interest Act T. Jouvet		
	1/17 pd T. Jouvet balance of Interest		1
139	Bills Payable		
	1/21 pd Note to Jos. Grinnell	2799 65	
	1/22 pd ditto to W. T. Hawes	1070 46	387
160	Borrowed & Lent A/c		
	1/24 Lent L & J. G. Grinnell		10
139	Bills Payable		
	1/24 pd Capt Shearman's draft to Owners Sh. Draper		30
44	Note to J. C. W. Fleeming		
	2/3 pd Wm Rotch Jr on A/c said Note		50
167	New Act		
	For balance in the bank		156
			686
162 / 173	Sperm Oil Stock in Co with Joseph Grinnell Dr to Oil works my half		
	For use of works manufacturing 20733 gals Sperm Oil 82 2/4 tuns @ $3 1/4 due 1mo 1. 1841		26

void Ent pa 293

New Bedford February 1842

Folio	Entry				
116	Sundry Acts Drs to Bradford S Pierce				
157	Expense A/c				
	For his bill of Masons work for 1840	11	10		
	ditto ditto 1841	29	14	40	24
156	Estate of Lydia Russell				
	For masons work in 1840			2	18
60	Oil works in Co with B S & W J Rotch				
	For ditto 1841			1	"
				43	42
166	Cash Dr to Sundry Acts				
101	To Alfred Gibbs				
	2/14 Recd amt bill of Oil casks	26	82		
158	To J. H Bartlett				
	" Recd ditto	38	66		
150	To D. R Greene & Co				
	" Recd ditto	25	"		
5	To Schr Wm Brown my 1/8				
	2/16 Recd of Capt Anthony for 1/8 earnings, 1841	7	72	98	20
94	Building corner Russell & third streets Dr to Cash				
166	pd Prem. for fire insurance one year from Jany 1st 1842			3	"
87	Bills Receivable Dr to Sales of Flour				
165	For Noah Clarks note dated 3 Feby 1842 at 60 days Int added	157	89		
	For 25 bbls Flour a $6 1/4	156	25		
	63 days interest	1	64	157	89
60	Oil works in Co with B S & W J Rotch Dr to Cash				
166	2/23 pd truckage old Iron hoops &c	pr	50		
	" H Taber & Co wharfage 22 cords Wood	3	30	3	80
157	Expense A/c Dr to Henry Taber & Co				
102	For freight of sundries fm N York in 1840			5	09
102	Henry Taber & Co Dr to Sundry Acts				
156	To Estate of Lydia Russell				
	For ground rent of their store from 3 mo 15 1840 to 9 mo 11. 1840 a $80 per ann say 6 mo	40	"		
65	To Heirs of Estate of Lydia Russell				
	For ditto from 9 mo 11. 1840 to 3 mo 15. 1842	120	"	160	"

New Bedford February 1842.

102	Sundry Ac^s Dr to Henry Taber &c		
156	Estate of Lydia Russell		
	For their bill of Groceries in 1840	31 77	
166	Cash A/c		
	For wharfage Sundries	6 35	
91	Central Wharf		
	For Ship Brightons wharfage & dockage	84 40	
166	Cash A/c		
	2/18 Rec^d of them in full	37 48	16[illegible]
[illegible] pa 294	Sperm Oil Stock in C^o with Jos. Grinnell Dr to Oil Works my half		
	For use of Oil works manufacturing that Stock 20733 1/2 g^s Sperm Oil or 82 1/4 tuns @ $3 1/4		26[illegible]
172	Ship Brighton Dr to Central Wharf		
91	For 34 days dockage @70 c^s due 2 m^o		2[illegible]
170	John Whitridge Dr to Interest A/c		
163	For 63 d^s Int^t on $488.36		[illegible]
169	Sperm Stock (Brightons Cargo) Dr to Cash		
166	2/28 p^d Heath 6 1/2 d^s work pressing Oil		[illegible]
167	Sundry Ac^s Dr to Marine Bank		
157	Expense A/c		
	2/7 to 2/25. paid Sundry bills as per day book	373 63	
121	Macomber & Smith		
	2/7 p^d them balance of Ac^t	51 18	
149	W R Rotch		
	2/8 p^d him on A/c	400 "	
116	Bradford S Pierce		
	2/11 p^d him balance of A/c	109 77	
172	Ship Brighton		
	" p^d Jno F Underwood truckage	16 70	
166	Cash A/c		
	" Check for	40 "	
74	Benjamin Cummings		
	2/14 p^d him balance of A/c	441 21	
76	Daniel Wood		
	2/24 p^d him balance of A/c	185 29	
9	Henry Grinnell		
	2/25 for check on New York remitted to him to take up my draft on Grinnell Minturn &c dated 15 Oct. 1841, at 4 months	2600 "	42[illegible]

New Bedford February 1842

167	Sundry Ac^ts Dr^s to Marine Bank		
	Amount brought forward	4217 78	
157	Expense A/c		
	2/28 pd Tucker Smith for a load of Hay	30 "	
167	New Ac^t		
	For balance	663 10	4910 88
142 174	Joseph Grinnell Dr to E. T. Hastings & Co		
	For my draft on them dated 1st March, 1842 at 4 months, on A/c Sperm Oil Brightons cargo purchased of him		600 "
167	Marine Bank Dr to Sundry Ac^ts		
160	To Borrowed & Lent A/c		
	2/11 Rec^d of L & J. G. Grinnell lent them in Jan^y	100 "	
170	To John Whitridge		
	2/24 Rec^d of him in full	493 48	
87	To Bills Receivable		
	For Barton Ricketson Note collected	207 28	800 76
139	Sundry Ac^ts Dr^s to Bills Payable		
	For my draft on Grinnell Minturn & Co dated 25 Feby at 4 mo^s for	2600 "	
167	Marine Bank		
	For proceeds of s^d draft discounted	2540 20	
163	Interest A/c		
	For Int & exchange on s^d draft	59 80	2600 "
175 166	Oil works in Co with E. T. Hastings & Co Dr to Cash		
	3/5 paid Thos Jouvet Labour to 12 Feby		17 50
56 165	Noah Clark Dr to Sales of 202 bbls Flour		
	2/23 For 35 bbls Flour at $6¼	218 75	
	add 4 mo^s 3 ds Int.	5 20	223 95
162 163	Sperm Stock in Co with Jos. Grinnell Dr to Interest A/c		
	For balance of Int. to 12 March 1842		16 83
162 162	Sperm Stock in Co with Jos. Grinnell New A/c Dr to Old A/c		
	For balance due me 12 March 1842		105 67
142 174	Joseph Grinnell Dr to E. T. Hastings & Co		
	For my draft on them dated 15 March at 4 mo^s on A/c Sperm Oil bo^t of him Brightons cargo		800 "

New Bedford March 1842.

172 166	Ship Brighton Dr to Cash 2/16 pd Peter hoisting casks in store & taking Inventory		1
116 168	Bradford S Pierce Dr to Real Estate for balance due on Lot of Land sold him corner Russell & Fourth st		67
176 163	John Thornton Dr to Interest Account For interest on $195 from 20 Jany to 24 March 64 ds		
142 139	Joseph Grinnell Dr to Bills Payable For my note dated 1 March at 4 ms for balance of A/c	1287 77	
	4 mos 3 ds Int added. bal. of A/c	26 40	1314
160 160	Borrowed & Lent A/c Dr to Borrowed & Lent A/c 3/29 Borrowed of Pardon G Seabury and pd L & G G Grinnell same amt		300
165	Sundry A/c Dr to Sales of Flour recd from S W Hawes		
15	Lemuel Kollock		
	For sales 20 bbls put in his hands for sale net pds due 11 March	136 62	
157	Expense A/c		
	For 3 bbls for family use @ $6 1/4. 1 ditto sent Mrs Earl making 4 bbls	25 "	
17	Philip Cannon		
	For 3 bbls @ $7 1/4	21 75	
176	Jno Thornton for Ship Montpelier		
	For 30 bbls @ $6 1/2 - cash	195 "	
56	Noah Clark		
	2/23 For 35 bbls @ $6 1/4. 4 mos with int	218 75	
166	Cash		
	3/2 Thos Jowet 2 bbls @ $6 1/2	13 "	
76	Andrew Haskell		
	2/28 For 6 bbls @ $6 1/4	37 50	641
176	A H Seabury & Co		
	3/5 For 76 bbls @ $6 1/4	475 "	
	Deduct damage by Rats on 2 bbls	3 50	471
			1113

April

87	Sundry A/c Dr to Bills Receivable		
	For Noah Clarks Note dated 3 Feby at 60 ds	157 89	
	For W H Stowels note dated 31 Augt at 8 mos	154 32	312
167	Marine Bank		
	For net proceeds sd notes discounted	310 16	
163	Interest Account		
	For discount on the above notes	2 05	312

New Bedford April 1842

Folio	Entry			
163 / 6	Interest A/c Dr to Cornelius Grinnell			
	For balance of Interest to 22 Jany. 1842 - -			5 02
6 / 6	Cornelius Grinnells Old A/c Dr to New A/c			
	For balance due him 22 Jany. 1842 - -			1465 29
139	Sundry A/cs Dr to Bills Payable			
	For my Note endorsed by Edw. M Robinson dated 19 March at 4 mo. for my accommodn.			1600 "
167	Marine Bank			
	For proceeds of sd note discounted - -	1567	20	
163	Interest A/c			
	For discount on sd note - - - -	32	80	1600 "
167	Marine Bank Dr to Sundry A/cs			
160	To Borrowed & Lent A/c			
	3/9 Recd of W. T. Hawes lent money & deposited	500	"	
	3/24 Recd of L & J. G. Grinnell ditto - -	250	"	
	" Borrowed of D R Green & Co & deposited -	400	"	
	3/26 Borrowed of L & J G Grinnell do - -	400	"	1550 "
176	To E. Thornton & Son			
	3/24 Recd of them in full - - - -			197 08
				1747 08
139	Sundry A/cs Dr to Bills Payable			
	For my Note favor Jos. Grinnell dated 25th March at 60 days for my accommodation - -			2800 "
167	Marine Bank			
	For proceeds of sd note discounted - -	2770	60	
163	Interest A/c			
	For discount on the above note - - -	29	40	2800 "
167	Sundry A/cs Dr to Marine Bank			
149	W. R Rotch			
	3/4 paid him balance of A/c - - -			77 88
160	Borrowed & Lent A/c			
	3/5 Lent W. T Hawes -	500	"	
	3/16 Lent L & J G Grinnell - - -	250	"	
	3/26 Returned D R Green & Co borrowed money -	400	"	1150 "
166	Cash A/c 3/5 Check for - - -			40 "
157	Expense A/c			
	3/5 to 3/28. paid sundry bills as per day book - -			404 09
175	Oil Works in Co with C. T. Hastings & Co of Boston			
	3/11 paid prem. of Insurance against Fire on Stock in & about Oil works on $5000 at 1 pr ct & Pol.y for one year.			51 60
				1723 57

New Bedford April 1842.

167	Sundry Ac Dr to Marine Bank		
	Amount brought over		172
159	Samuel W Hawes Oil A/c		
	3/16 Paid C W Morgan bill of Candle paper		4
175	Oil Works in Co with E. T. Hastings & Co		
	3/10 Paid Labour, boiling & pressing Oil	90 34	
	3/25 " freight of Oil per Rail Road from Boston	19 80	11
139	Bills Payable		
✓	3/24 Paid note to E M Robinson	1696 80	
✓	" do W H Stowell	680 84	
✓	3/25 do Jos. Grinnell	2800 "	517
167	New A/c For balance		
			705
160 / 160	Borrowed & Lent A/c New A/c Dr to Old A/c		
	For balance transferred to New A/c. being balance due from W. T. Hawes		40
160	Borrowed & Lent A/c Dr to Sundry Ac		
166	To Cash		
	4/4 pd L & J. G Grinnell bal. borrowed of them	100 "	
160	To Borrowed & Lent A/c		
	4/5 Borrowed of Geo. C Crocker & Co & paid Pardon G Seabury same amt borrowed of him 3/29	300 "	400
87	Bills Receivable Dr to A H Seabury & Co		
176	For their Note dated 12 Apr at 60 days	475 "	
166	Cash A/c		
	4/12 Recd of him balance of A/c	4 28	479
176	A H Seabury & Co Dr to Interest A/c		
163	For Int. on $471.88 - 3 mos 9 ds		7
131	Sundry Ac Dr to Sperm Oil Speculation		
150	Marcena Washburn		
	12/16. 1841 - 2 gals. Fall Oil @ $1	2 "	
142	Joseph Grinnell		
	12/16. 1841 - 5 gals Fall Oil @ $1	5 "	7
162	Sundry Ac Dr to Sperm Stock in Co with Jos. Grinnell		
178	D R Greene & Co		
	1/12 2 pipes for Ship Sally Ann 518 gals @		
177	Barque Mary Frasier (Abm Howland)		
	2/25 5 Casks 1030 gals @	29 42	
177	Ship Emily Morgan (Edwd Merrill		
	3/6 8 Casks 1734 gals @	49 54	

New Bedford April 1842

C177 C166	Charles W Ford Dr to Cash 4/19 paid him		5 "
C142 C174	Joseph Grinnell Dr to E. T. Hastings & Co For my draft on them dated 19 Apr at 4 months		500 "
C177 C163	Lemuel Kollock Dr to Interest A/c For 5 mos Int. on $137.50 net proceeds 20 bbls Flour sold by him for my A/c		3 43
C87 C177	Bills Receivable Dr to Lemuel Kollock For his note dated 1st Apr at 4 mos. for Sales of Flour		140 93
C167	Marine Bank Dr to Sundry Act		
C160	To Borrowed & Lent A/c		
	4/9 Borrowed of Shaw & Macomber & deposited	200 "	
	4/19 Recd of T Riddell & Son lent money & depos.	150 "	350 "
C177	To Charles W Ford		
	4/19 Recd of his Father Philip Ford, remitted from Troy, to pay his outfits in Sh. Midas		100 "
			450 "
C87	Sundry Act Dr to Bills Receivable For the following Notes discounted at Marine Bank viz		
C87	Noah Clark: Note dated 3/15 at 4 mos for	223 95	
C87	A H Seabury & Co 4/12 60 ds	475 "	
C87	Lem Kollock 4/1 4 mos	140 93	839 88
C167	Marine Bank For proceeds of said notes	828 75	
C163	Interest A/c For Int. on the above notes	11 13	839 88
C167	Sundry Act Dr to Marine Bank		
C160	Borrowed & Lent A/c		
	4/7 paid Geo. O. Crocker & Co borrowed money	300 "	
	4/12 " Shaw & Macomber ditto	200 "	
	4/15 Lent T. Riddell & Son	150 "	650 "
C166	Cash A/c For Sundry checks in April		280 "
C175	Oil works in Co with E. T. Hastings & Co		
	4/14 paid labour to this date	70 69	
	4/19 pd for 1 ton Coal for Stove	8 "	78 69
C177	Charles W Ford 4/27 pd bal. in my hands to Cook & Snow		95 "
			1103 69

New Bedford April 1842

167	Sundry A/cs Dr to Marine Bank			
157	Expense A/c			
	4/21 pd Capt Huttlestone for a suit of clothes fm. L'pool			5[illegible]
27	Burial Ground Lot			
	4/25 pd H. Crapo for a Lot adjoining the one previously purchased - - -			4[illegible]
95	William H Stowel			
	For his note dated 31 Augt. 1841 at 8 months discounted at Marine Bank, & taken up by me he having failed before it was due - - - -	154	32	
	notice for non payment - - -		25	15[illegible]
139	Bills Payable			
139	5/24 pd Note to E M Robinson - - - -	382	"	
139	5/27 ditto to Joseph Grinnell - - - -	2800	"	318[illegible]
				343[illegible]
167	Marine Bank Dr to Sundry A/cs			
159	To Samuel W Hawes			
	5/23 Recd of him in Buffalo & deposited on my return	600	"	
167	To New A/c			
	For balance due Bank overdrawn - - -	115	77	715
139	Sundry A/cs Dr to Bills Payable			
	5/27. For my draft on Grinnell Minturn & Co at 4 months for my accommodation for which M H Grinnell is responsible for my payment of the same - - - - -	2600	"	
167	Marine Bank			
	For proceeds of sd draft discounted - -	2540	20	
163	Interest A/c			
	For Int. & exchange on ditto - - - -	59	80	2600
	May			
166	Cash Dr to Sloop Ann my eighth			
6	5/31 Recd for 1/8th her earnings for 1841 - -			13[illegible]
166	Cash Dr to Andrew Haskell			
76	6/7 Recd of him on A/c rent of store - - - - -			75
179	Mutual Safety Insur. Co of New York Dr to Cash			
166	6/20 pd advertising in Daily Register - -			5[illegible]
170	Robert Tripp Dr to Sundry A/cs			
175	To Oil Works in Co with E. T. Hastings & Co			
	For 3363 gals Oil Casks @ 90cts due 10/24. 1842	96	08	
131	To Sperm Stock			
	For 7292 gals do @ 85cts	196	76	29[illegible]

New Bedford June 1842

176 165	Charles R Tucker (for Ship Brighton. Dr to Sales of Pork for A/c S W Hawes			
	6/23 For 30 bbls prime mess & rumps & necks @ $6½	195 .		
	50 bbls prime pork @ 6 –	300 "	495 "	
	due 6/27			
87 170	Bills Receivable Dr to Robert Tripp For his note dated 21st June at 4 months for Oil casks		292 84	
172 75	Ship Brighton Dr to Davis Chase For his bill coopering cargo Novr 1841		8 24	
166 160	Cash Dr to Borrowed & Lent A/c 7/11 Recd of Davis Chase lent money		35 "	
175 166	Oil works in Co with E. T Hastings & Co Dr to Cash			
	5/31. pd N Heath 8¾ days @ $1¼	10 94		
	6/14 ditto 11¾ " "	14 69		
	" Dunbar 12 " "	15 "		
	" Sisson 11 " "	13 75	54 38	
176 162	Charles R Tucker for Ship Brighton Dr to Sperm Stock in Co/ for Grinnell For 6 Oil casks for ground tier 1185 gals @ $1 per bbl due 8/12		37 61	
167	Marine Bank Dr to Sundry A/cs			
176	To Charles R Tucker 6/27 Recd of him in full	495 "		
159	To Samuel W. Hawes 7/2 For Olivers Lees draft on Cash City Bank Albany payable in New York at sight	305	800 "	
139	Sundry A/cs Dr to Bills Payable For the following notes discounted at Marine Bank			
	Accommodation note endorsed by Jos. Grinnell dated 3rd June at 60 days	1350 "		
	Accommodation note endorsed by same dated 1st July at 60 days	1300 "	2650 "	
167	Marine Bank For net proceeds above notes discounted	2622 17		
163	Interest A/c For Interest on the above notes	27 83	2650 "	

New Bedford July 1842

Ref	Entry	Amount	Total
C 174	Sundry Acs Drs to E. T. Hastings & Co		
	For my draft on them dated 1st July at 4 mos		
	favr Jos. Grinnell to take up a draft, same amt.	600 "	
C 167	Marine Bank		
	For proceeds same draft discounted . . .	588 "	
C 163	Interest A/c		
	For Intert. on said draft	12	60
C 167	Sundry Acs Drs to Marine Bank		
C 175	Oil Works in Co with E. T. Hastings & Co		
	6/3 pd freight of Oil on Rail Road per bill . .	185 18	
C 33	Land Speculation in Michegan		
	6/3 pd Jos. R Williams draft for assessment . .	750 "	93
C 165	Sales of Pork for A/c S. W. Hawes		
	6/3 pd Capt Slocum frt from Albany	36 "	
	pd Collins & Durants draft for Canal charges		
	on Pork from Buffalo to Albany . . .	222 33	25
C 157	Expense A/c		
	For sundry checks	303 87	
C 160	Borrowed & Lent A/c		
	7/2 Lent Davis Chase . . .	35 "	
C 139	Bills Payable		
	7/2 pd Note to Jos. Grinnell . . .	1314 17	
C 175	Oil Works in Co with E. T. Hastings & Co		
	7/2 pd Jos. Dunbar 7 3/4 ds labour at 125 c		
	Sisson 9 3/4 "	34 04	
	Heath 9 3/4 "		1687
			2880
C 167	Marine Bank New A/c Drs to Old Act		
C 167	For amt. deposited a/c of S W Hawes carried to new A/c		305
	For balance last month		2103
			2408
C 167	Marine Bank Old A/c Drs to New A/c		
C 167	For the ~~following~~ sundry checks not presented in June		1394
C 166	Cash Drs to Mutual Safety Ins. Co New York		
C 179	7/21 Recd of Dan Butler amt. prem. note no 10214	21 25	
	8/2 Recd of Asa Nye prem. note 8273 . .	104 38	12
C 166	Sundry Acs Drs to Cash		
C 162	Sperm Stock in Co with Jos. Grinnell		
	pd Thos Jouret coopering Oil casks due 2/12	~~17 50~~	17
C 179	Mutual Safety Ins. Co New York		
	8/2 Remitted by check on Phoenix Bank New York		
	amt Prem. Note no 10214	21 25	
	ditto 8273	104 38	12

New Bedford August 1842

P163 P10	Interest A/c Dr to Rouland R Crocker For balance of Int. 8th Augt. 1842		18 50
P142 P174	Joseph Grinnell Dr to E T Hastings & Co For my draft dated 11th Augt. at 4 months on them on A/c Ship Brightons Oil		2000 "
P165 P166	Sales of Pork Dr to Cash 8/12 pd Davis Chase opening pork		4 50
P166 P176	Cash Dr to Charles R Tucker 8/12 Recd of him in full for Oil Casks		37 61
P180 P139	Cornelius Grinnell Dr to Bills Payable For my note dated 16 Augt. at 4 mos on A/c		800 "
P163 P94	Interest A/c Dr to Joseph Ricketson 8/17 For Int. on bal. of A/c $176.11 fm 22 Jany to 17 Augt - 6 mos 26 days		6 04
P159 P95	Samuel W Hawes Dr to William H Stowel For half amt his note for $154.57. for taught press Oil sold him, belonging to us jointly Stowel having failed, the note remains unpaid		72 38
P167	Marine Bank Dr to Sundry A/cs		
P159	To Samuel W Hawes		
	8/1 Recd of him remitted by a draft on City Bank Albany payable in New York at sight	200 "	
	8/8 Recd ditto ditto ditto	1251 30	1451 30
P166	To Cash		
	8/5 Deposited	100 "	
	8/13 ditto	225 53	325 53
			1776 83
P139	Sundry A/cs Dr to Bills Payable For accommodation note favr Jos. Grinnell dated 5th Augt. at 60 days	1350 "	
P167	Marine Bank For proceeds of said note discounted	1335 82	
P163	Interest A/c For Interest on said note	14 18	1350
P94 P163	Joseph Ricketson Dr to Interest A/c For bal of Int. to 22 Jany 1842		7 91

New Bedford August 1842.–

167	Sundry Acts Drs to Marine Bank		
166	Cash A/c For sundry checks pr day book		9/
175	Oil Works in Co with E. T. Hastings & Co		
	8/4 paid Nathl Heaths bill of Labour	28 43	
	8/5 " Freight bill per Rail Road	25 25	
	8/17 " Thos Jouvit in full for Labour	50 42	
	8/18 " N Heath making Candles	20 "	
	" " Jno Tisson taught pressing	44 37	
	8/19 " Jos. Dunbar ditto	43 44	21
157	Expense A/c pd sundry bills per day book		23
139	Bills Payable		
	8/3 pd accomn note favr Jos. Grinnell		135
10	Rowland R Crocker		
	8/8 paid him balance of A/c		71
94	Estate of Joseph Ricketson		
	8/17 paid bal. of A/c to Jos. Ricketson pr		18
	[illegible]		
	8/18 paid assessments		2
134	Maxfield & Tripp		
	8/19 paid them on A/c		30
			2833
177 / 165	Lemuel Kollock Dr to Sales of Pork		
	8/ For 38 bbls prime Pork @ $6		22
181	Sundry Acts Drs to Bills Payable		
	For accomn note endorsed by Jos. Grinnell dated 19th July at 4 months	1600 "	
167	Marine Bank		
	For proceeds of sd note discounted	1567 20	
163	Interest A/c		
	For Int. on sd note	32 80	1600
87	Sundry Acts Dr to Bills Receivable		
	For Robt Tripps note dated 28 June at 4 mos	292 84	
167	Marine Bank		
	For proceeds of sd note discounted	288 35	
163	Interest A/c		
	For Int on sd note	4 49	292
167 / 159	Marine Bank Dr to Samuel W Hawes		
	For remittance Jos. R. Williams draft on on Jno A Parker & Son due 7/11		14

New Bedford August 1842

167 Sundry Ac^ts Dr to Marine Bank
166 Cash A/c
For sundry checks as per day book . . . . . 245 "
175 Oil Works in Co with E. T. Hastings
7/12 pd T. Jouvets bill of labour from 4/13 to 7/1 . . 81 87
7/14 pd Abisha Clark on A/c wages . . . 38 18
7/27 pd Jno M Williams bill of Pine Wood
17 cords 1 ft. 9 in @ $5 1/4 . . . 90 39 | 210 44
174 E. T. Hastings & Co
7/2 Remitted Bank check to take up my draft
for same amt. . . . . . . 600 "
181 Bills Payable
7/19 pd Note to J. H Bartlett 250 74
157 Expense A/c
7/20 pd Shaw & Macomber for Flour & Corn 32 32
139 Bills Payable
7/12 pd Note fav^r E M Robinson . . . . 1600 "
2938 50

175 Oil Works in Co with E. T. Hastings & Co
Dr to Sundry Ac^ts
166 To Cash A/c
8/29 pd for a scrubbing brush . . . . " 75
181 To Bills Payable
For my Note to J. H. Bartlett dated March 16 at 4 mos — 250 74 | 251 49
For 4 casks crude Sperm Oil 585 gs @ 42 cts 245.70
4 mos 3 ds Int . . . 5.04
250.74

166 Cash Dr to Oil Works in Co with E. T. Hastings & Co
175 8/13 Rec^d of Chas R Tucker for 28 Oil Casks
gauging 5917 gals @ $1 per bbl . . . 187 84
less 3% for cash . . . 5 62 | 182 22

179 Mutual Safety Ins. Co of New York Dr to Cash
166 9/1 pd for New Bedford Directory sent them per order . . . 1 "

87 Bills Receivable Dr to Mutual Safety Ins. Co
179 For Walter Spooners prem. Note No 6496. sent
to me for collection (Insurance not made by me) 140 75
Additional premium . . . 122 45
8 mos Int . . . . 10 52 | 273 72

179 Mutual Safety Ins. Co Dr to Bills Receivable
87 9/1 Rec^d of Jno R Thornton Exec^r to the Estate of Walter
Spooner Amt prem. Note & Int No 6496 — Remitted
by check on Phoenix Bank N. York 273 72

New Bedford August 1842

P109 Sundry Act Drs to Mark B Palmer
P60 Oil Works in Co with B & W Rotch
For his bill of Tin ware &c due 6/1 . . . . 38 38
P157 Expense A/c
For ditto ditto 45 98
P175 Oil Works in Co with E. T. Hastings & Co
For bill of Oil Cannisters &c . . . . 122 74 | 207

P109 Mark B Palmer Dr to Heirs of Estate of G. Russell
P65 For ground rent of his store from 9 mo 11. 1840
to 9 mo 11. 1842 – 2 years at $45 90

P167 Marine Bank Dr to Sundry Acs
P175 To Oil Works in Co with E. T. Hastings & Co
8/16 Recd of Grinnell Minturn & Co for 3 bbls Oil 94 95
P159 To Samuel W Hawes
8/25 Recd remittance by draft on City Bank
Albany payable in New York . . . 200 "
P177 To Lemuel Kollock
8/31 Recd of him Amt. bill of Pork for Ship Cicero 228 " | 522

P167 Sundry Act Drs to Marine Bank
P160 Borrowed & Lent A/c
8/22 Lent Davis Chase . . . . 20 "
8/25 ditto T. Riddell & Son 150 " | 170
P175 Oil Works in Co with E. T. Hastings & Co
8/22 pd Nath Heath 1 week labour Candling . . . | 9
P166 Cash A/c 8/22 check for $40 – 8/31 ditto $50 . . | 90
P167 New A/c For balance . . . . | 606
875

P166 Cash Dr to Ship Brighton
P172 9/2 Recd of Chs. R. Tucker for sundry
bills against the Ship Pd by me
which belong to the new owners to pay – 140 75
7 mos. Int on do " 4 92 | 145

P134. Maxfield & Tripp Dr to Sperm Oil Spec.
P131 5/9 1 bbl Sperm oil 27½ galls net. @ 77c. . . . | 21

P142. Joseph Grinnell Dr to E. T. Hastings & Co.
P174. For my draft on them dated 6 Sept at 3 mo 1086 66
For ditto same date at 5 mos. 1086 66 | 2173
Being balance due J. G. for Sperm oil
purchased of him – Brighton's Cargo

New Bedford September 1842

165 184	Sales of Pork a/c S. W. Hawes Dr to L. & I. G. Grinnell For Storage 120 bbls 2 mos a 3c		7 20
165 171	Sales of 202 bbls Flour Dr to S. W. Hawes For net proceeds of Sales due 23 March 1842		1024 43
166 160	Cash Dr to Borrowed & Lent a/c Recd of J. W. Ellis lent money 1st Sept.		50 00
76 166	Andrew Haskell Dr to Cash a/c 9/15 For 3 Bbls Pork for the lot		14 00
175 76	Oil Works in Co with E. T. Hastings & Co Dr to Andrew Haskell 9/15 For 34 oil Bbls a 50cs		17 00
166 76 157	Cash Dr to Andrew Haskell Recd of him for 6 bbls Flour in May omitted Expense a/c For his bill of Family Groceries From 10 mo 23 to 1840 to 1 mo 13 - 1842		37 50 32 47 69 97
166 177	Cash Dr to Barque Mary Fraser (S Howland) 9/17 Recd in full for bill of Casks		29 42
60 166	Oil Works in Co. with B. & W. I. Rotch Dr to Cash 9/19 Pd Joseph Allen jr for Flagstone for cistern furnace had 7 mo 1841		2 58
184 131	Thomas C. Carter (13 Cheapside) Dr to Sperm oil Spec. 10/1 For 1 bbl. Spring oil 29 net Galls a 70c.	20 30	
183 160 166	Marine Bank Dr to Sundry a/cs. To Borrowed & Lent a/c 9/2 Recd of Riddell & Dix lent money 9/24 Recd of A. H. Seabury " " To Cash a/c 9/9 Cash deposited	 150 00 150 00	 300 00 140 75 440 75

New Bedford September 1842

Folio	Particulars	Amount	Total
C 181	Sundry A/cs Dr to Bills Payable		
	For accommodation note fav. Jos Grinnell dated 2 Septr 90 days.	1000 ..	
	For my draft on Grinnell Minturn & Co. dated 27 Septr at 90 days. for my accomn	2600 ..	3600
C 183	Marine Bank		
	For proceeds of above note	984 50	
	For ditto of draft	2553 20	3537
C 163	Interest a/c		
	For discount on the above		62
			3600
C 183	Sundry A/cs Dr to Marine Bank		
C 175	Oil Works in Co. with E. T. Hastings & Co.		
	9/12 Paid frt of oil per Rail Road	40 13	
	" " N. Heath's bill of labor	23 63	
	9/14 " Abisha Clark's bal of Wages	74 34	
	9/30 " frt of oil per Rail Road	57 98	19[illegible]
C 160	Borrowed & Lent a/c		
	9/1 Lent I. W. Ellis	50 00	
	9/6 Lent A. H. Seabury & Co.	150 00	200
C 109	Mark B. Palmer		
	9/1 Paid him bal of a/c	44 22	44
C 181	Bills Payable		
	9/2 Pd accomn note endorsed by Jos. Grinnell		1300
C 172	Ship Brighton		[illegible]
	9/12 Pd I. B. King's bill trying sale of Ship at Auction		40
C 166	Cash a/c		
	9/14 Checks W. T. R.		100
C 137	Expense a/c		
	9/14 Pd Tucker Smith for a load of Hay		34
C 181	Bills Payable		
	9/28 Paid accomn draft on Grinnell Minturn & Co. remitted by Bank check on Phenix Bank to G. M. & Co.		2600
C 183	New a/c		
	For Balance in the Bank		103
			4619
C 183	Marine Bank –		
C 183	Old a/c Dr to New a/c For check to Tucker Smith not presented last mo.		34

New Bedford October 1842

Fol.	Entry		
75	Davis Chase Dr to Interest account.		
163	For Balance of Interest to 12/31 – 1841		38 44
75	Davis Chase's New a/c Dr to Old a/c –		
75	For Balance Due me 12/31 1841		403 69
163	Interest account Dr to Cornelius Grinnell		
180	For Int. on Balance Due Him as per a/c settled 13th Oct		78 29
180	Cornelius Grinnell Dr to Bills Payable		
181	For my note in His Favor Dated 13 Oct. at 4 months For Balance of a/c —		753 38
166	Cash Dr to Borrowed & Lent a/c		
160	10/26 Recd of Davis Chase lent money 7/22		20 "
181	Sundry a/cs Dr to Bills Payable		
	For my note to Bedford Ins. Co. dated 14th Oct. at 4 mos. for Prem. notes given up to me	606 29	
3	Ship Braganza ~~my~~ 3/8		
	For Prem. notes of Insurance	366 45	
36	Ship Orozimbo for ditto	137 70	
159	Samuel W Hawes		
	For Prem of Insurance on Oil to Albany Due 14th Oct. & Interest	102 14	606 29
87	Bills Receivable Dr to		
179	Mutual Safety Ins Co. (New York)		
	For the Following Prem. notes received for collection:		
	John A Parker & Son – no. 11676 Due 11/14	158 75	
	Daniel Butler and Abraham Allen no. 10213 due 11/15	21 25	
	Gideon Allen no. 11656 Due 11/14	106 25	
	William O. Brownell no. 10083 Due 11/15	21 25	
	James Luscombe no. 10126 Due 11/15	21 25	
	Lemuel Kollock no. 10081 Due 11/15	21 25	
	Chapman & Bonney no. 10125 Due 11/15	21 25	371 25
166	Cash Dr to Bills Receivable		
87	11/29. Recd of Chapman & Bonney For the amt of Prem. note	21 25	
	12/10 Recd of Danl. Butler amt. Prem. note	21 25	
	John A Parker & Son ditto	158 75	
	Gideon Allen ditto	106 25	
	Lemuel Kollock ditto	21 25	
	Capt. Cole ditto no. 11771	21 25	350 "

New Bedford November — 1842

C 179	Mutual Safety Ins. Co. Dr to Cash		
C 166	12/10 Remitted amt. Jno. A Parker & Son's prem. note	158 75	
	Ditto Lemuel Kollock's do.	21 25	18[0]
C 181	Sundry a/cs Dr to Bills Payable		
	For accomn. Note endorsed by Jos. Grinnell dated 7th Oct at 60 Days —	1350 "	
C 183	Marine Bank		
	For Proceeds of said note	1335 82	
C 163	Int. account — For Int. on ditto	14 18	135[0]
	For accomn. note endorsed by Jos Grinnell dated 11/22 at 60 days for —	1600 "	
C 183	Marine Bank.		
	For Proceeds of said note discounted.	1585 07	
C 163	Interest account for Int. on ditto.	14 93	160[0]
C 183	Marine Bank Dr to Borrowed & Lent a/c		
C 160	11/8 Borrowed of A. H. Seabury & Deposited —	200 "	
	11/16 ditto of Shaw & Macomber —	300 "	
	11/30 ditto of Lemuel Kollock —	350 "	850
C 183	Sundry a/c Dr to Marine Bank		
C 181	Bills Payable		
	10/7 Paid accomn. Note endorsed by Jos. Grinnell		1350
C 175	Oil Works in Company with E. T. Hastings & Co.		
	10/8 Paid B Durfee for labor	19 50	
	10/11 Paid John C. Whitridge's Bill of Potash.	35 14	
	11/16 Paid Alfred Leonard's Bill of Labor —	38 75	93
C 157	Expense account		
	10/10 Paid Abisha Clark for Charcoal	16 10	
	10/14 Paid James Wing's Bill of Ice	15 60	31
C 166	Cash account		
	11/9 Check for	11 00	
	" ditto	19 "	
	" ditto	65 "	
	11/14 ditto	20 "	
	11/16 ditto	40 "	155
C 160	Borrowed & Lent account		
	11/16 Paid A. H. Seabury Borrowed Money	200 "	
	11/30 " Shaw & Macomber do	300 "	50[0]
C 181	Bills Payable		
	11/30 Paid accomn. note —	1600 "	
C 163	Interest Account for Int. on ditto	2 13	160[2]
C 183	New a/c For Balance —		10
			3839

New Bedford December 1842

87 / 179	Bills Receivable Dr to Mut. Saf. Ins. Co. N.Y. For Danl. Woods Prem. note No. 11929 sent me for collection		55 25
179	Mutual Safety Ins. Co. Dr to Sundry a/cs		
	To Daily Mercury For Advertising 1 year to March '43	20 "	
	To Daily Register For ditto "	20 "	
	To Evening Bulletin For ditto "	20 "	60 "
82	To Commission a/c For Com on 14598.88 a 3½ p/c	510 96	
	" on 224.50 a 2½ "	5 61	516 57
179 / 179	Mutual Safety Ins Co New a/c Dr to Old a/c For Balce carried to Debit New a/c		336 07
179	Mutual Safety Ins. Co. Dr to Sundry a/cs		
185	To Daily Mercury For advertising 1 year to March '43	20 "	
185	To Daily Register For ditto	20 "	
185	To Evening Bulletin For ditto	20 "	
82	To Commission account For Com. on 14598.88 a 3½ p/c 510.96		
	" on 224.50 a 2½ p/c 5.61	516 57	576 57
166 / 87	Cash Dr to Bills Receivable To Daniel Wood for amt prem note no. 11929		55 25
87 / 179	Bills Receivable Dr to Mut. Saf. Ins Co. For Prem note no 11900 (Calvin C Adams) Recd for Collection		81 25
166	Cash Dr to Sundry a/cs		
87	To Bills Receivable For amt Prem. no 12903 (A. W Morgan)	9 25	
134	To Robert G. Smith 7/4 43 Recd of P.G. Seabury for 24 Harpoons belonging to him	17 30	26 55

New Bedford January — 1843

C 134 Marifield & Tripp, Dr to Sundry a/c
C 76 To Andrew Haskells,
For amt paid them By Him 1/4 | 25 "
C 166 To Cash,
1/14 Paid them on a/c | 15 " | 4

C 179 Mutual Safety Ins Co Dr to
C 157 Expense a/c
For Postage of Letters to 1 mo 1843 | 1

C 80 Thomas Bennet Dr to Mut. Saf. Ins Co.
C 179 1 mo For Prem. on Barque Alto
$500 a 2% — 10 "
Policy 1.25 | 1

C 87 Bills Receivable Dr to Mu. Safety Ins Co
C 179 1 mo For Edwd. C Jones Prem note no 1842 Recd
for Collection | 13

C 181 Sundry a/c Dr to Bills Payable
For accomn. note endorsed By Jos Grinnell
dated 12/5 at 60 days for | 1600 "
For my note in favor Jno P Barker Cash. dated
12/19 at 4 mos for | 800 "
For my draft on Grinnell, Minturn & Co dated
12/17 at 4 mos | 2600 "
For accomn. note endorsed By Jos Grinnell
dated 12/13 at 60 days for | 500 " | 550
C 183 Marine Bank
For net Proceeds of above notes | 5401 75
C 163 Interest account
For discount on above notes | 98 25 | 550

C 183 Marine Bank Dr to Sundry a/c
C 166 To Cash a/c
12/16 Deposited | 100 "
12/17 Ditto | 227 55 | 32
C 65 To Heirs of Estate of Lydia Russell
12/30 Recd. of Alexander Pibles 1 years Ground Rent
for his Store | 7
| 39

C 183 Sundry a/c Dr to Marine Bank
C 157 Expense a/c
12/19 Paid Danl Macombers Bill of Wood | 28 55

Amt carried up | 28 55

New Bedford January 1843

C 183	Sundry a/c Dr to Marine Bank		
	Amt Brot up	28 55	
	12/23 Paid Samson carriage hire	28 62	
	12/2 " William Gordon, grafting fruit trees &c	12 62	
	" Checks for	20 "	
	12/17 " Son Gilbert	75 "	164 79
C 175	Oil Works in Co. with E. T. Hastings &c		
	12/2 Paid Samsons Bill of freight per Rail Road	63 98	
	12/22 " Alfred Leonards Bill of Labor	29 62	93 60
C 181	Bills Payable		
	12/5 paid Balance of note for $1000 Endorsed By Jos. Grinnell	420 "	
	12/9 Paid Accomm. note Endorsed by Joseph Grinnell	1350 "	
	12/19 Paid note to Cornl Grinnell	800 "	
	12/27 Paid accomm. draft on Grinnell, Minturn &c	2600 "	5170 "
C 160	Borrowed & Lent account		
	12/13 Paid Lemuel Kollock Borrowed money		350 "
C 183	New account		
	For Balance in the Bank to New a/c		130 53
			5908 92
C 166	Cash Dr to Bills Receivable		
C 87	1/26 For amt James Luscombs Prem note no 10126		21 25
C 149	Grinnell, Minturn &c Dr to Cash		
C 166	2/2 Paid Wm Hathaway for 50 Cedar Logs, purchased for their a/c, measuring 1186 feet,		
	9 34/128 Cords, at $16 · per Cord	148 25	
	Paid L. Tobey for measuring logs	1 10	
	" Wharfage at Central Wharf, 9 Cords at 15cts.	1 35	150 70
C 166	Cash Dr to Sundry a/cs		
C 149	To Grinnell, Minturn &c.		
	2/2 Recd of Marine Bank for my draft on G. M. &c dated 2/2 at sight, favor John P. Barker Cashr, amt. Bill of Cedar Logs and Charges	150 70	
C 184	To Thomas C. Carter		
	2/13 Recd in full	13 41	
C 179	To Mutual Safety Ins. Co.		
	2/18 Recd. of Wm C Brownell amt. Prem no 13363. (Ship Endeavor)	15 "	179 11
C 183	Marine Bank Dr to Sundry a/cs		
C 166	To Cash a/c		
	1/2 Cash deposited	175 "	
C 179	To Mutual Safety Ins Co of New York		
	1/14 Recd of them Balance of a/c & Deposited	349 94	524 94

New Bedford January 1843

P181	Sundry A/cs Dr to Bills Payable		
	1/24 For accomm. note endorsed By Jos Grinnell at 3 mos for	1600 "	
P183	Marine Bank		
	For Proceeds of said note discounted	1575 20	
P163	Interest a/c		
	For interest on ditto	24 80	1600
P183	Sundry A/cs Dr to Marine Bank		
P157	Expense a/c		
	1/3 Paid Prem. of Fire insurance on Oil works, my 1/2	20 10	
	1/6 Paid George Macombers Bill of Family Groceries	17 13	
	1/8 Paid S. B. Keiths Shoemakers Bill	30 72	
	1/19 Paid E Thornton & Sons Apothecaries Bill	22 29	
	1/21 Paid Saml Jeffers Butchers bill	49 89	
	2/12 Paid Daniel Kimball Henry's school Bill	43 23	
	1/3 Paid Tax for 1842	121 25	304
P175	Oil Works in C with E. T. H. H		
	1/3 Paid Tax for 1842	60 59	
	1/19 Paid Bradford T. Peirce for Masons works	21 23	
	1/24 Paid E Sampson freight per Rail Road for Decr	53 53	135
P65	Heirs of the Estate of L. Russell		
	1/3 Paid Tax for 1842		66
P166	Cash a/c		
	1/17 check to Marsena Washburn	50 "	
	1/9 check for self	20 "	
	1/23 check to H. V. Davis	12 63	82
P181	Bills Payable		
	1/24 Paid accomm. note Endorsed By Jos Grinnell		1600
P183	New a/c		
	For Balance		41
			2230

February 1843

	Mutual Safety Ins. Co Dr to Sundry Acs		
	To Bills Receivable		
	For Calvin C Adams prem. note no 11900 remitted 3/2	81 25	
	For Edwd C Jones prem. note no 10542 remitted same time	136 25	217
	To Cash		
	3/16 pd Abm Wood for schedule of Marine risks taken by Merchts Ins. Co & reinsured by Sun Mutual of New York		5
			222

New Bedford March 1843

Cash Dr to L & J. G. Grinnell

3/28 Recd amt bill of Oil on comy books		148 20

Sundry Acts Drs to Watson & Manchester

Interest A/c		
For Int. on Ship Braganzas bill from 10m 31.1837 to 1m 20.1840	2 33	
For ditto on bal. of A/c $424.22 same time	56 63	58 96
Expense A/c		
For Bread sundry times		5 81
		64 77

Watson & Manchester Dr to Sundry Acs

To Interest A/c		
For Int. on Ground rent of their Bakers Shop to 1mo 20.1840 as per their A/c	38 02	
To New A/c		
For balance due mo 2m 1.1840	26 75	64 77

Bills Receivable Dr to Mutual Safety Ins. Co

For Abm Barkers prem. note no 13282	76.25		
due 6/10 '43 less 38 ds Int.	.48	75 77	
For James Riders prem. note 13267	63.75		
less 38 ds Int.	.40	63 35	139 12

Mutual Safety Ins. Co Dr to Bills Receivable

5/2. Remitted by Bank check on New York amt of the following prem. notes		
Abm Barker no 13282	75 77	
James Rider no 13267	63 35	139 12

Bills Receivable Dr to Mutual Safety Ins. Co

For the following prem. notes recd for collection

No.	Name	Due			
no 10511	pr A Parker	due 7/18		301 25	
12852	Jas Henry Howland	7/14		27 25	
3303	Chas W Morgan	7/17		541 25	
12902	ditto	7/4		34 25	
13714	ditto	7/4		150 88	
11461	Hathaway & Luce	7/12		35 "	
13700	H W Smith Vineyard	7/11		41 25	
10467	Thos Riddell	7/11		180 "	
13971	Wing Russell	7/10		36 25	
8487	Saml Rodman	7/17	141.25		
	additional prem.		35.77	177 02	
7277	Shaw Norris of Holms Hole		~~79.25~~	79 25	1603 65

New Bedford

Mutual Safety Ins. Co. Dr to Bills Receivable

7/20 Recd of Shaw Norris amt prem. note no 7277				
& remitted				79 25
7/23 Recd of Capt Smith amt prem. note no 13700 & remitted				41 25
Thos Riddell	10467	ditto		180 .
Jno A Parker & son	10511			301 25
Hathy & Luce	11461			35 .
Wing Russell	13971			36 25
Chas W Morgan	3303			541 25
Saml Rodman	8487			177 02
~~H W Smith~~	~~13700~~			~~41 25~~
~~Thos Riddell~~	~~10467~~			~~180 .~~
~~Wing Russell~~	~~13971~~			~~36 25~~
~~Saml Rodman~~			~~141.25~~	
additional prem.			~~35.77~~	~~177 02~~
~~Shaw Norris~~	~~7277~~			~~79 25~~

Heirs of the Estate of Lydia Russell Dr to Cash
8/14 Paid Taxes for 1843 - 4

Mutual Safety Insurance Co. Dr to Cash
8/15 paid subscription to Whalemens shipping list
from Mar. 28. '43 to March 28. '44 - - - - -

Cash Dr to Benjamin Cummings
For bal. his A/c 2

Cash Dr to Mutual Safety Ins. Co.
9/2 Recd of Jas. Henry Howland cash prem. on
Oil & Candles to Phia policy no 14976 1

Mutual Safety Ins. Co. Dr to Cash
9/13 Remitted amt prem. note no 14976 1

William Howe Dr to Sundries
To
For rent of Store from 1/1. 1840 to 1 mo 1. 1843
3 years at $140 - - - - - 420 "
To Interest A/c For bal. of Int - - 4 06 42

Sundry Acts Dr to William Howe
Estate of Lydia Russell
For bill of Stationary &c
Expense A/c For ditto 28
Bills Receivable
For his note dated 9/19 at 2 mos for bal. of A/c 13